NATIONAL MUNICIPAL REVIEW

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EDITORIAL COMMENT

Summary of Reviews of Municipal Reports

In our next issue we shall publish a summary of the municipal reports which have been reviewed in this magazine during 1928 by Clarence E. Ridley. Dr. Ridley will grade and rate the city reports in accordance with his proposed essentials of a good municipal report, which were published in the NATIONAL MUNICIPAL REVIEW for March, 1928. It is hoped that this rating table will stimulate closer attention to the form and contents of annual reports by city officials.

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Portland Prize Awarded

The National Municipal League is the custodian of a fund of six hundred dollars, the interest of which is awarded annually as a prize to the undergraduate in Reed College, Portland, Oregon, who submits the best essay on a phase of municipal government. The prize for 1928 has been awarded to Mr. George A. Corwin of Reed College for his essay on "Portland and the Pollution of the Willamette River." The committee of judges who made the awards consisted of Professors T. S. Kerr of the University of Idaho, Jacob Van Ek of the University of Colorado, and Geddes W. Rutherford of Iowa State College.

Experts Study Housing Problem

In connection with the annual convention of the National Municipal League, Governmental Research Association, and National Association of Civic Secretaries, a luncheon was held in Cincinnati on October 16, which was attended by over twenty of the leading housing experts of the United States and Canada. Harold S. Buttenheim, editor of *The American City*, took the initiative in the matter and prepared a memorandum as the agenda for the meeting. At the conclusion of the luncheon, Mr. Buttenheim was authorized to appoint a committee, of which he is to be chairman, to consider in the near future ways and means for raising funds to undertake a nation-wide study of the housing problem.

The proceedings of the luncheon are summarized as follows by Robert L. Davison, who acted as secretary:

> The special subject discussed at the luncheon was a memorandum prepared by Harold S. Buttenheim, editor of *The American City*, entitled, "Away with the Slums."
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> There appeared to be general agreement among those present that much good could be accomplished by a well-organized and well-financed crusade to abolish the slums and provide decent and adequate housing for every family in America.
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> Some difference of opinion was expressed as to how the movement should be headed, and as to whether the best results could be obtained by helping the National Housing Association to occupy its field more thoroughly than its present

limited funds and man-power permit. Special emphasis was given to the need for adequate research as to more intelligent land utilization and methods of reducing house-building and financing costs. It was thought by some that propaganda activities might be conducted through the National Housing Association and research work through such a group as the recently organized Research Institute for Economic Housing.

The opinion appeared to be unanimous as to the desirability of all the objectives listed in Mr. Buttenheim's memorandum, with the exception of paragraphs A, B and C of Section 6. Some of those present were strongly in favor of one or more of these three methods of attacking the housing problem, while others opposed one or all of them. Mr. Buttenheim made it clear that he was not committed for or against these ideas, but had listed them as important subjects for discussion and determination as to policy in the proposed campaign.

Among those present, several of whom took part in the discussion, were Miss Mary E. McDowell of Chicago; Charles Livengood, Alfred Bettman, Henry Bentley, Max Senior, Bleecker Marquette and Fred K. Hoechler of Cincinnati; Morris Knowles and John Ihlder of Pittsburgh; Dr. S. James Herman of Detroit; Mayo Fesler and Miss Charlotte Rumbold of Cleveland; Horace L. Brittain of Toronto; Richard S. Childs, Arthur C. Holden, Luther Gulick, Louis Brownlow and Russell Forbes of New York.

We believe that this project is worthy of the moral and financial support of members of the League and all others who are interested in the very important subject of housing. Further reports will be given as the plans of Mr. Buttenheim and his committee are formulated and put into effect.

The Economics of Recreation

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William S. Butterworth, president of the United States Chamber of Commerce, delivered an interesting address before the fifteenth annual congress of the Playground and Recreation Association of America, at Atlantic City on October second, on the economic value of recreation. He pointed out that money invested in the creation of parks and playgrounds is really an economic investment because it almost invariably results in increased land values of abutting and contiguous property. On this question he spoke as follows:

It has long been recognized that parks enhance the desirability of nearby land, thus yielding more taxes to the municipality and boosting the sales value of the property to the owner. This is true because people are willing to pay for sunlight, beauty of surroundings, the opportunity to enjoy wholesome exercise, a sense of space, and contact with things of nature. In the *Park Manual* recently published by the Playground and Recreation Association and edited by L. H. Weir, several instances of the increase of property values near park lands are cited:

"In 1916 the Board of Park Commissioners in Essex County, N. J., engaged the services of an expert to make a report as to the actual value in dollars and cents of the county park system. The report was made on four of the Newark parks. The following extract is taken from a summary published in the *Newark Sunday Call:*

"'The property immediately adjoining the four parks named was assessed in 1905 for $4,143,850 and in 1916 for $29,266,000, an increase of $25,122,150 or 606.3 per cent. At the same time property in the same taxing district and perhaps not wholly outside of what may be called the *park influence,* was assessed in 1905 at $36,606,907 and in 1916 at $111,531,725, a gain of $74,924,818 or 204.6 per cent. In plainer words, while the property adjoining the parks has increased more than six times in value, property in the remainder of the same taxing districts has about doubled in value.

"'If the increase in valuations adjoining these parks had been the same as in other property in the same taxing districts, and no more, it would have been $8,453,454, leaving an increase as a result of the parks of $16,668,700. The fortunate owners of this property have been enriched by this large sum beyond what they would have been had the parks not been established.

"'But this is not all. The cost of these four parks was $4,241,540. The increase is enough to pay for them four times. The cost of all the parks in the county was $6,929,625.47—say $7,000,000. The increase of property adjoining these four parks alone, beyond what it would have been if the parks had not been constructed, is sufficient to pay for all the parks in the county 2.4 times, and the increase from the other parks in the county, while not so great in proportion, is undoubtedly much more than their cost. The increased revenue to the county is already sufficient to pay the interest and sinking fund charges on the bonds issued for park construction, and almost the entire cost of the annual maintenance.'"

The city of Montreal is reported by the City Parks Association of Philadelphia to have acquired 164,504 square feet of land, that is about 3⅘ acres, at a cost of $82,252. In the center it laid out a small park and bounded it by streets. The area taken up by the park and the surrounding streets was 82,466 square feet, or 1 9/10 acres. The city then sold the balance of 82,038 square feet for $99,032, reaping a net profit of $16,780.

THE 1928 CONVENTION AT CINCINNATI

BY LENT D. UPSON

Director, Detroit Bureau of Governmental Research

A summary of the joint conventions of the National Municipal League, Governmental Research Association and National Association of Civic Secretaries, at Cincinnati, October 15–17. :: :: ::

EACH successive annual meeting of those sundry civic organizations which first met in 1894 as a "Conference for Good City Government," reaches in some respects a new high level. This year the Cincinnati meeting of October 15, 16 and 17, was notable, first, for an unusual attendance. The rapidly accelerating interest in civic matters was indicated by representation not alone from bureaus of municipal research and voters' leagues, but from chambers of commerce, women's clubs, and kindred groups, as well as by a substantial sprinkling of officials and citizens. Second, the rather unusual papers of Blandford, Gulick, Beard, Story, Collins, and a few others set high standards with which the balance of the program had to compete.

The program of the first day included, as usual, sessions of the Governmental Research Association. In the morning meeting there was an address by John B. Blandford, director of the Cincinnati Bureau of Municipal Research, upon "A Fact Basis for Community Action"; the report of Russell Forbes, secretary-treasurer of the Association; and a rather spirited discussion of future plans.

At the noon luncheon, with Mr. George H. Warrington, chairman of the Cincinnati Bureau, presiding, the formal address of welcome was tendered by Mayor Murray Seasongood, upon whom rather heavy demands were made during the course of the entire convention. Dr. Luther Gulick, chairman of the Association, gave a report of the past year's activities, which was followed by what was probably a forecast of future developments, made by Stephen B. Story, city manager of Rochester, N. Y., in an address linking "Municipal Research and the City Manager." During the afternoon simultaneous round table sessions were held on "Special Assessments," led by Philip H. Cornick, and "Financial Statistics of Cities," with C. E. Rightor presiding and Starke Grogan of the Census Bureau in a title rôle.

In the evening, dinner was provided at "The Barn," and incidentally researchers and other professional reformers were put in their places by the special convention number of the NATIONAL MUNICIPAL REVIEW, by the portrayal of the "you-tell-'ems" by Mr. Hoeck, recorder of Hamilton County, and by "Some Reminiscences of Municipal Research" by the writer.

The remaining two days of the program were devoted to round table and general sessions covering: "The Negro and Public Affairs," "Measurement Standards in Government," "What Is the City Government's Responsibility in Housing," "P. R. and Democracy in Elections," and "Selling the Work of Government to the Public." Some criticism was heard of these sessions to the effect that no amount of new and constructive material was offered, the discussions and reports thus being largely a reconsideration of developed material.

On the other hand, the Tuesday evening dinner, with Richard S. Childs, president of the National Municipal League, presiding, was unusually successful both in attendance and quality of program. The Hon. Murray Seasongood spoke on "Some Hindrances to Good City Government." Noteworthy also were the addresses of Charles A. Beard, on "The City's Place in Civilization," and of Arthur Collins, financial advisor to local authorities of England, on comparison of "Cities—British and American."

REPORT ON WORK OF THE NATIONAL MUNICIPAL LEAGUE

FOR THE YEAR ENDING OCTOBER 1, 1928

BY RUSSELL FORBES

Secretary

This report shows a steady growth in the League's work and accomplishment.

WITH a budget of less than $39,000, the National Muncipal League during the past year carried on the following work:

NATIONAL MUNICIPAL REVIEW

The REVIEW is the outstanding medium for reporting progress in municipal government. Each issue is distributed to our members and a considerable number of copies are sent free to prospective subscribers, calling attention to articles of special interest to them. Committee reports and other technical pamphlets are issued from time to time as supplements. A total of 9,697 copies of these supplements were distributed during the year.

MONOGRAPH SERIES

During the year the League published a monograph on *The President's Removal Power Under the Constitution*, prepared by Professor E. S. Corwin of Princeton University. Manuscripts for two additional monographs are nearly ready for publication. These will be *Public Borrowing* by Paul Studensky, and *The New York Water Power Situation* by A. Blair Knapp of Syracuse University.

COMMITTEE ACTIVITIES

The *Model Charter*, prepared by the committee on Municipal Government, was revised and re-issued during the year, and has been presented to every city considering charter changes. Over 10,000 copies of the *Model Charter* have been distributed since it was first issued.

The report of the committee on Metropolitan Government is now in the final stages of preparation, and will be ready for press in the near future.

The report of the committee on Federal Aid to the States, prepared by the chairman, Austin F. MacDonald, was published as a supplement to the October, 1928, issue of the REVIEW.

The committee on Model Budget Law, under the chairmanship of our treasurer, Mr. Carl H. Pforzheimer, after several years' study, issued its

report which was published as *A Model Budget Law* in a supplement to the July, 1928, REVIEW. *The Model Budget Law* has already been widely praised in newspapers and magazines and will unquestionably exert a great influence upon future legislation on the subject.

The preliminary Committee on Teaching Municipal Government in Colleges and Universities, appointed in August, 1928, has already undertaken its work program. A questionnaire has been circulated to all colleges and universities which offer courses in this field as a means for determining the nature of their curricula. The first objective of the committee is the formulation of a set of objectives for such courses.

Plans are now under way for the appointment of committees to formulate, respectively, a model municipal report, and a model administrative code to supplement our *Model Charter*.

Model State Constitution.—A new edition was issued during the year, but the supply was quickly exhausted. The demand for this publication continues from year to year. A total of 7,500 copies have been distributed since it was first issued.

PAMPHLETS DISTRIBUTED

During the year a total of 22,457 copies of League pamphlets were distributed. Many of our publications are used in classrooms. For example, in one month of the past year thirty-two colleges and universities from twenty-two different states placed orders for classroom use. The table on the following page shows the distribution of our pamphlets.

INFORMATION SERVICE

An average of 500 inquiries were received and individually answered each month during the past year. These inquiries for information and advice come from public officials, chambers of commerce, research agencies, and other interested individuals and groups, and concern such subjects as: municipal government, county government, city planning and zoning, permanent registration, municipal budgets, and public utilities.

ADVISORY SERVICE

The services of the League are in demand for consultation with city and state governments. During the year staff members and outside consultants advised governments on proposed legislation on optional charter laws, and charter drafting, and took part in several charter campaigns. The League has a preëminent prestige in this field, for it is called upon to aid in practically every charter campaign.

SPEAKERS' SERVICE

The League is likewise called upon to furnish speakers for many luncheons, dinners, and during charter campaigns. Such requests are filled by staff members or by recommended outside speakers. Addresses have been delivered by our representatives on a wide range of subjects, including the city manager plan, permanent registration, metropolitan government, the different forms of municipal government, and centralized purchasing.

ANNUAL MEETING

The annual meeting provides the means for interchange of ideas on municipal government and a review of the year's work. The meeting held last year in New York City, in conjunction with the Governmental Research Association and the National Association of Civic Secretaries, was unanimously pronounced the most successful in the League's history. It was attended by 300 delegates.

Title	Free	Sold	Total
Administration of the Gasoline Tax in United States	2	20	22
Administrative Consolidation of State Governments	249	730	979
Administrative Reorganization in Illinois	6	17	23
Airports as a Factor in City Planning	170	384	554
Assessment of Real Estate	5	107	112
City Manager Budget	1	4	5
City Planning and Zoning Budget	0	6	6
Constitutionality of Proportional Representation	1	38	39
Correct Public Policy towards Street Railway Problem	2	23	25
County, The	0	22	22
County Manager Plan	687	696	1,383
Electric Light and Power as Public Utility	4	25	29
Electricity in Great Britain	368	18	386
Employment Management in Municipal Civil Service	2	29	31
Fitz-Elwyne's Assize of Buildings	302	0	302
German Cities since the Revolution of 1918	3	17	20
Land Subdivision and the City Plan	1	45	46
Law of the City Plan	2	57	59
Loose-Leaf Digest of City Manager Charters	1	36	37
Merit System in Government	0	47	47
Minor Highway Privileges as a Source of Revenue	2	21	23
Model Bond Law	459	121	580
Model City Charter	174	823	997
Model Municipal Budget Law	1,490	331	1,821
Model Registration System	20	170	190
Model State Constitution	84	907	991
Modern City Planning	6	108	114
Municipal Salaries under Changing Price Level	2	29	31
National Municipal League Series	4	105	109
National Municipal Review	2,494	663	3,157
New Charter Proposals for Norwood, Mass	7	10	17
Political Integration of Metropolitan Areas	0	4	4
President's Removal Power under the Constitution	28	83	111
Primer Chart of Typical City Governments	26	29	55
Reprints of Review articles	703	36	739
Service at Cost for Street Railways	2	17	19
Short Ballot	381	88	469
Special Assessments for Public Improvement	5	92	97
Standards of Financial Administration	220	124	344
State Parks	2	21	23
State Welfare Administration and Consolidated Government	3	18	21
Story of City Manager Plan	2,115	6,220	8,335
Zoning	2	81	83
Totals	10,035	12,422	22,457

PROMOTION OF THE LEAGUE'S MODEL LAWS

During the year, the League's *Model Charter* has been recommended to, and has been used wholly or in part in the proposed charters in practically every city which has considered the city manager plan, notably: Flint; Toledo; San Francisco; Oakland, California; East Detroit; Salem, Oregon; Breckenridge, Texas; Dallas; and Lincoln, Nebraska.

The *Model Registration System* has already been adopted by the states of Iowa and Wisconsin, and plans are

being made for its recommendation to the 1929 legislatures in the various states.

The *Model Bond Law* has been adopted by the state of Minnesota. Both *The Model Bond Law* and *The Model Budget Law* will likewise be presented for consideration to the 1929 session of state legislatures.

MEMBERSHIP

On October 1, 1927, the membership of the League was 2,034; on October 1, 1928, it was 2,223, a gain of 189. During the year 19 members died, and 302 resigned or were dropped for failure to pay dues; but on the other hand, 510 new members were enrolled, which is the largest number of additions in any year since 1921.

MUNICIPAL ADMINISTRATION SERVICE

The League coöperates with the Governmental Research Association in sponsoring and supervising the work of the Municipal Administration Service, which acts as the secretariat and information headquarters for the municipal research agencies of the United States and Canada. During the year the Service published and distributed six technical pamphlets on municipal administration which have been enthusiastically received by public officials. The secretary of the League acts also as director of the Municipal Administration Service and as secretary of the Governmental Research Association, thus coördinating the work of the research bureaus with our research and publication program.

STAFF

The National Municipal League suffered an irreparable loss through the resignation of Harold W. Dodds as secretary, effective July 1, 1928. Mr. Dodds is now in Nicaragua assisting the U. S. State Department in its supervision of the election for president in that country. The selection of Mr. Dodds for this important post comes as a well-deserved tribute to his expert knowledge of election methods and his splendid services in having drafted in 1922, and redrafted in 1927, the law under which the present election is being held. We are glad to report, however, that Mr. Dodds will return on January 1, 1929, to resume his editorship of the NATIONAL MUNICIPAL REVIEW and to assume his new post as professor of politics at Princeton University.

This report, therefore, covers nine months of Mr. Dodds' administration and only three months of the administration of your present secretary.

Miss Howe continues as the capable, hard-working, and loyal assistant secretary. Without her assistance the administration of the League office would indeed be a difficult task. Richard S. Childs, president, Carl H. Pforzheimer, treasurer, and the members of the executive committee have also been untiring in their assistance. To them, and to the equally hard-working and loyal office staff, the secretary is glad to attribute the bulk of the credit for the accomplishments of the past year.

THE CITY'S PLACE IN CIVILIZATION[1]

BY CHARLES A. BEARD

The city has been the fountainhead, and not the enemy, of modern civilization; but the modern city, the product of the machine age, must be studied, controlled and Taylorized. :: :: :: :: ::

AMERICA is above all things "practical." In our vocabulary of contempt there is no more scornful symbol than "high brow." It seems to be generally supposed that the man who deserves celebration in story and song is the busy individual "who can do things," even though he may never inquire why he is so laboriously at work or whether he could possibly be engaged in some more ennobling enterprise. In a sense there is justice in the verdict, for were it not for practical persons, indifferent to theoretical ends, the whole superstructure of civilization might come crashing to earth. But there is danger in the verdict also, for practical persons are often unable to calculate the more distant outcome of their actions and can make a lot of trouble in the world; for example, the statesmen of Europe who precipitated the World War were all practical men, trained specialists, and yet the damage they did and the unforeseen consequences of their realistic decisions are awful to contemplate.

May we not say, therefore, that the most practical person is one who builds successfully for the longest future, illuminating the task of the hour by a vision of its distant relations? Assuming for the moment that this is true, no apology is now offered for wandering far away from budgets, accounts, city manager plans, and statistical measurements for municipal improvements, into speculations respecting the place of the city in the civilizing process.

[1] Address delivered at joint convention of the National Municipal League, Governmental Research Association, and the National Association of Civic Secretaries, Cincinnati, October 16, 1928.

THE TRADITIONAL STRUGGLE BETWEEN THE CITY AND THE COUNTRY

Antagonism between the town and country, urbanity and rusticity, capitalism and agriculture, marks the long trail away from the beginning of civilization to the latest political campaign. From it have sprung endless conflicts in parliaments and forums, sometimes raging around scaffolds and flooding out on battle fields. Out of it and in respect of it has arisen a vast literature ranging from Aristotle's Politics, written in the fourth century before Christ, through the works of Thomas Jefferson, down to the age of McNary and Haugen. In a thousand subtle ways, not yet explored by the historians, this antagonism has affected our literature, our arts, and our theories of the good life. Is it not traditional that Babylon is the home of wickedness and the countryside the source of virtue?

Certainly no small part of the criticism directed against the urban business man springs from the ancient contempt which the fighting landlord had for the trader who supplied him with luxuries. Spengler's whole book on "The Decline of the West," one of the three or four mighty books of our time, which has made such a furor in recent days, is built around this historic emotion.

Before he began to canvass for votes, Thomas Jefferson was convinced and

openly said that "the mobs of the great cities add just so much to the support of pure government as sores do to the strength of the human body. . . . Cultivators of the earth are the most valuable citizens. They are the most vigorous, the most independent, the most virtuous, and they are tied to their country and wedded to its liberties by the most lasting bonds. . . . When we get piled up on one another as in Europe, we shall become as corrupt as in Europe and go to eating one another as they do there." Even some of the statesmen who, in Jefferson's time, advocated protective tariffs to encourage manufacturing admitted the evils of cities, but thought they were offset by the utility of industries for national defence and independence.

URBAN STANDARD OF LIVING IS SUPERIOR

Vigor, love of liberty, and virtue, these are the signs of rural superiority, according to the makers of tradition. No one will deny that there were in Jefferson's day, and still are, some elements of truth in the argument. But it may now be said with safety that sanitation has made our best cities freer from disease and suffering than most of the countryside. We no longer live in the walled and sewerless towns of mediaeval times. Some of the worst conditions of physical decay are in the pure air and under the open sky of the country. Moreover science and the machine have demonstrated that, by the exercise of imagination and intelligence, cities cursed by their slums and ugliness and dirt can be transformed into places of beauty and inspiration. As for virtue, that must be judged in relation to temptation, and from this point of view neither the public nor the private morals of the city suffer by comparison. County, not city, government is the most conspicuous failure of American democracy.

Whatever our conclusion on this point for the moment, the fact remains, Aristotle or no Aristotle, Jefferson or no Jefferson, that cities overshadow the country from the Elbe to the Pacific. They increase in number, grow in size, and absorb an ever larger proportion of the population of each industrial nation. Every invention adds strength to them, every increase in production draws the sons and daughters of farmers to their homes and factories. If a boy from an Iowa farm becomes President of the United States next March, it will not be on account of his familiarity with the hoe handle; but because he is primarily an engineer and promoter of business enterprise. If he loses the contest, he will lose to a boy from the sidewalks of a great city. America has seen the last log-cabin and hard-cider campaign.

MODERN CITIES THE PRODUCTS OF THE MACHINE AGE

Unlike the urban centers of antiquity, the cities which dominate our social scene are not built on commerce and handicrafts but upon manufacturing, upon machinery and science, with all that implies for esthetics and the good life. Now no one will deny that industry as developed up to our time has been a deadly foe to beauty and the love of beauty—to the finer things of civilization. If anyone has doubts on this score let him compare any American manufacturing town with Oxford or Cambridge in England —especially with those English towns before the advent of the motor bus. Before the inexorable march of the machine in the nineteenth century, art and architecture crumbled into hideous ruins. Mr. Lewis Mumford is right when he exclaims that: "It is hardly an

exaggeration to say that from 1830 to 1890, the period when the traditional methods in all the industries were supplanted or at least modified by machine production, there is not a book, a piece of furniture, a pattern in textiles, a cup or saucer of new design, which deserves a place, except as an historical curiosity in a museum of art." For an even more sweeping indictment of the machine-city, we have only to turn to the writings of John Ruskin.

Criticism of the city is by no means confined to its esthetic aspects. The shrewd French observer, M. Siegfried, declares that America "is a materialistic society, organized to produce things rather than people, with output set up as a god." Our material prosperity, he continues, "can only be obtained at a tragic price, no less than the transformation of millions of workmen into automatons. 'Fordism,' which is the essence of American industry, results in the standardization of the workman himself. Artisanship, now out of date, has no place in the New World, but with it have disappeared certain conceptions of mankind which we in Europe consider the very basis of civilization."

It would be denying the noses on our very faces to reject such criticism as wholly unwarranted and unfounded. With no little justification such critics might add that, compared with our capacity to imagine and design, every industrial city in the western world is a disgrace to humanity—in spite of the amazing things already accomplished in public works and city planning. But without attempting to measure the exact degree of damnation that ought to be meted out to our machine-cities, we may properly ask: "What is to be done about it?"

THE MACHINE AGE IS HERE TO STAY

One school of thinkers, believing that no good can come out of the machine, bid us destroy the steam engine and return to handicrafts and agriculture, the balanced and self-sustaining economy of olden times. Doctors of this persuasion point out the beauty of the old crafts, idealize the dignity enjoyed by the independent workman under that system, and in contrast paint a dismal picture of the standardized automaton of the machine shop who spends his days making standardized motions and his nights in the jerry-built house of our industrial slums. It is impossible to ignore the appeal that lies in this scheme of thinking or the attractiveness of the ideal society which it outlines for us.

But whatever may be the heart's answer, the head makes a clear-cut reply: "Economically it is impossible to go back to handicrafts, to restore the self-sufficient community.[1] Whether we like it or not, the machine drives relentlessly forward crushing the old order to earth." If a return to the handicraft system is economically impossible, then a return to its arts is equally impossible. Dreamers may try to reproduce the beautiful old squares, churches, guild halls, and towers of mediaeval Europe, but as the best German city planners well say, all such efforts are artistic failures, simply because it is impossible in the modern age to reproduce the spirit of the artists who did the old work. The best of modern Gothic, if technically correct, is lacking in the indefinable aura which softens down the austerity of stone and crowns the noblest conceptions of the middle ages with a glory that commands silence. No, the lesson of the middle ages seems to be

[1] Time does not permit a discussion of the revolution in the factory system now under consideration in Europe. See W. Hellpach, *Gruppenfabrikation*, and Paul Jostock, *Der Ausgang des Kapitalismus*, pp. 240 ff.

that beauty is not a gingerbread decoration added to utility, but is basically an expression of the esthetic sense working through the whole structure of economy from top to bottom.

THE IDEALIZED MEDIAEVAL CITY

There is one other lesson in the cities of olden times, not to be ignored; it is that the pictures usually drawn of handicraft and commercial, or pre-machine cities, are false to life or rather leave out of account the mass of the people. Nearly everybody in America knows about the glories of ancient Athens, the temples, public buildings, and sculptures. How many of them ever asked themselves about the homes and streets of the city, about the art and beauty of the countless thousands who slaved, labored and trafficked in that metropolis? Nearly every American has been to Rome by this time and has delivered an oration to his neighbors on the marvels of the Forum, the triumphal arches, and the Pantheon. How many of them ever stopped to inquire: "How did the mass of the people who toiled and moiled around those centers of glory actually live and work?"

Speaking of the masses in Rome, numbering about 300,000 in the age of Cicero, Mr. W. Warde Fowler tells us that we know little. "The upper classes," he explains, "including all writers of memoirs and history, were not interested in them. There was no philanthropist, no devoted inquirer like Mr. Charles Booth, to investigate their condition or try to ameliorate it. The statesman, if he troubled himself about them at all, looked on them as a dangerous element in society, only to be considered as human beings at election time; at all other times merely as animals that had to be fed in order to keep them from becoming an active peril. The philosopher, even the Stoic . . . though his philosophy nominally took the whole of mankind into its cognizance, believed the masses to be degraded and vicious and made no efforts to redeem them." Cicero, so well known to our boy orators, "when in actual social or political contact with the same masses could only speak of them with contempt or disgust." These multitudes lived in huge tenement houses; and the tenement house, adds Fowler, "must have been simply a rabbit warren." Cicero himself, like many of the best families of Rome, had money invested in slum property and we know from his letters that it was not always in a good state of repair.

So, too, of the idealized mediaeval city. It would be easy from authentic records to draw a far from beautiful picture of the life of the nameless masses who lived in fever-infested hovels under heaven-searching spires and glorious town halls, in the old days before the advent of the machine. Unfortunately for social science, we do not know much about these nameless masses, but we know enough to warn us against any vain imaginations, idealizing the handicraft city. Moreover, living examples can be found today in all parts of China. If anyone wants to see such an object lesson, he can find it there with his own eyes—and nose.

The challenge of the agrarians, I frankly accept. Their right to their economic reward must be freely conceded. The necessity of maintaining a fair balance between agriculture and capitalism is, perhaps, the most important issue of our age, in Europe and America.

But the city is not inherently a menace to civilization, as Jefferson believed. On the contrary it is from the urban centers that the national economy of the future will be controlled,

whether we like it or not, and it is the culture of urbanism that promises to dominate the future.

CITIES HAVE NURTURED LITERATURE AND THE ARTS

Indeed, we may well ask: What great book, painting, imaginative work, or invention has ever come from the country? Sir Isaac Newton was the son of a farmer, but he developed his talents at Cambridge. Gibbon was the son of a landed proprietor, but he wrote his immortal work in London and Lausanne. The talents of the old South were exhausted in oratory and politics. Dr. Long, of Georgia, one of the discoverers of anaesthetics, failed to make great achievements because he was without the laboratory and hospital facilities furnished by urban centers. Matthew Maury, one of our great scientists, a son of Virginia, unfolded his powers in Washington where the city furnished equipment for his researches, and a government job the leisure and opportunity. Noble virtues flourish in the country, but creative, inventive, and imaginative talents must have the facilities and stimulus of urbanism, certainly more or less, if they are to develop into great powers.

WE MUST MASTER AND CONTROL THE MACHINE-MADE CITY

What then is our obligation and our mission? If we cannot go back to the pre-machine city or recover the arts of the handicraft age, what roads are open before us? First of all, many things appear to be inevitable, and with the inevitable we must work. Cities will continue to grow; electricity will make it possible to remove many of the worst offenses against the esthetic sense; motor roads, released from the cramping limits of steel rails, will spread in every direction, bringing the city and country closer together; urban centers will expand into urban regions, breaking down for millions the old antithesis between town and country; city planning, having grown into regional planning, will be merged into state and national planning, with technology as its basis. In other words, we are even now in the very midst of transforming the city inherited from the Augustan age of General Grant and Marcus A. Hanna. Only those whose business it is to observe tendencies have any idea of the magnitude of the processes already at work. Moreover, as Mr. Mumford, Le Corbusier, and the new German architects point out, the signs of a new and powerful esthetics, appropriate to the machine age, are already here, promising beauty as well as strength. That is not all; the vision of the new city takes in those masses ignored or scorned by the upper classes of antiquity and the middle ages.

Our first task, then, is not to run from the machine, but to stand fast in its presence, to explore its significance, and to make ourselves master of it. Our second task is to nourish the imagination in the threefold aspects emphasized by Ruskin; associative, penetrative, and regardant or contemplative, and to keep burning his seven lamps of architecture: sacrifice, truth, power, beauty, life, memory, and obedience. Our third task is to encourage bold and imaginative thinking about the potentialities of the city, having faith that there is more hope in exuberant radicalism than in deadly conservatism. If radicals are usually wrong, it must be confessed that the conservatives who suppose things will never change are always wrong. Finally, let us accept the criticism of the European esthetes that ours is a mass civilization, for it is, and let us see what we can do with it, thus offering at least

novelty to an old world heavily laden with other experiments.

But in taking this view, we are not merely American. Many of the best city planners of Europe have frankly accepted steel, concrete, and machinery, and are clothing their dreams in new materials. If it is not sacrilege, I must confess that some of the new working-class houses built by the socialist administration of Vienna are to me more beautiful than most of the old Hapsburg piles, borrowed, copied, and gingerbreaded from half a dozen civilizations and expressing no creative sincerity at any point. Furthermore, it is about as thrilling to see working people living decently as to see upper classes living softly. This is merely personal.

THE TAYLORIZED PARIS OF THE FUTURE

There is high authority for the position taken above. It is the authority of an artist no less distinguished and competent than Le Corbusier. His fundamental position is that we must accept the machine and do our best with it. And in his sketch of a plan for Paris, he has had the courage to outline the field of the coming battle between ideas and materials. "The new event," he flatly says, "is the machine which has reconstructed modern society from the ground up. However, we have not yet measured its significance. A revolution opposed to all previous centuries! No revolutionary spirit reigns, but we stand in the presence of revolutionary relations. We will formulate no revolutionary solutions but will adjust ourselves to a revolutionary state of affairs. If this adjustment does not take place soon, the growing sickness now threatening us will shatter social life."

After this preface, Le Corbusier boldly pictures the new Paris—a Paris that will conserve the beauties of the past while eliminating the consumption-ridden areas now spread all around the glories observed by travelers—a Paris that will make use of standardization, steel, and concrete, a Paris Taylorized. Yes, the artist dares to invoke the shades of the American efficiency engineer! Then, without pronouncing any revolutionary formulas relative to private property, he indicates that the rigidities of landlordism will have to yield to the exigencies of productive industries and the requirements of a decent life.

If the task here outlined is staggering in its complexity and beset with oppressive doubts respecting our powers, still it must be admitted that it is as interesting as driving from one gasoline station to the next. Even the contemplation of its possibilities is as worthy of human nature as meditation on the chances of slipping into heaven through the narrow gate of personal perfection.

REGIONAL CREDITS PROPOSED IN LIEU OF MUNICIPAL RECOGNITION OF HOUSING AS A PUBLIC UTILITY [1]

BY S. JAMES HERMAN, A.M., M.D.
Executive Director, Michigan Housing Association

A discussion of the plan being considered by the Michigan Housing Association for using public credits in the financing of housing projects.

To determine the comparative value of one of a series of proposals, it is desirable that we refresh our minds by summarizing briefly the elements which were responsible for establishing such value.

The seriousness of the housing problem is surprisingly unappreciated even by men and women of the finest public spirit and can only be accounted for by the rapid and revolutionary changes in our economic structure. It would thus seem timely to outline a few salient points which would emphasize the urgency of our housing need.

THE HOUSING PROBLEMS

We are overwhelmed by the tremendous toll of crime, the disintegration of the family, and dereliction from home and religous ties, until we are almost panicky in our attempts to stem the onrush of social ills. We forget that social values cannot be legislated into the hearts of the people but that they must come from within—from the environment, and from the home. We all know that practical good citizenship begins in the home. Sound health, and clean morals, a love of honest endeavor, are in large part the result of home training. One of the most powerful influences in America's rise to greatness has been the integrity of the home. Hence, if we are to progress toward higher standards of accomplishment, we must look to the foundation upon which our greatness rests.

THE DECLINE IN HOME OWNERSHIP

Home ownership, the most potent socializing element, shows a definite and progressive reduction for several census periods. The 1920 census gives New York 12.7 %, Boston 18.5%, and Detroit 38.3%.

Another indication of the breaking up of the American home is the trend of construction toward multiple dwellings as compared with the single detached house and the duplex. The *Monthly Labor Review* for June, 1928 [2] analyzes the total housing construction for the important cities of the country. These tables show that, in 1921, construction of multiple dwellings in New York was 44.2% of the total, whereas in 1927 it had increased to 70.9%; in Chicago it had increased from 44.6% to 76.2% and in Philadelphia from 6.7% to 25.5%, during the same period. Taking the total of the 257 identical cities reviewed in these tables, we find that this type of construction had increased from 24.4% in 1921 to 48.3% in 1927, or 100% in the short period of six years.

On the other hand, the latest avail-

[1] Address delivered at Convention of National Municipal League, Governmental Research Association and National Association of Civic Secretaries, Cincinnati, October 16, 1928.

[2] *Monthly Labor Review*, June, 1928, Vol. 26: pp. 1153–62.

able statistics show 81.99% of our people belonging to the class earning $150 or less per month and 54.51% earning $100 or less per month.[1]

The purchase of even a small five-room, one-story frame house with modern conveniences, selling at from $6,500 to $7,500, represents a monthly burden of from $85 to $90, including amortization of principal, interest, taxes, insurance, and upkeep. From this fact it can be seen that three-fourths of our people are denied equal opportunity for home ownership. We must concede that there is no hope for social betterment until we have housing betterment—until every self-supporting family can earn and become owner of a home and garden spot in keeping with American ideals and standards.

There seem to be but three ways of meeting this problem, viz.: (1) philanthropy, (2) governmental subsidies or municipal ownership, or (3) public credits.

PHILANTHROPY

Philanthropy, for some unknown psychological reason, will not invest money in sufficient and continuous quantities. This has been amply demonstrated everywhere, with the City Housing Corporation of New York and its splendid efforts in Sunnyside as a noteworthy example. Organized in 1922, it took nearly six years to complete its first project, in spite of the loyal devotion of its president and personnel and its sponsorship by men of high public spirit.

The International Housing and Town Planning Congress, which met in Paris last July, confirms this attitude, as quoted by Mr. George B. Ford: "Private philanthropy should be used wherever available, but it was recognized that private philanthropy alone would not solve the problem of low-cost housing." [2]

GOVERNMENTAL SUBSIDIES OR OWNERSHIP

The use of direct subsidies or municipal ownership by recognizing housing as a public utility offers serious objection. While the housing policies of European governments are valuable guides, we must use guarded caution when it comes to their practical application in our country, and we must shape our program to fit public attitude as well as public need. First and foremost, our principal aim should be to build American character and not to foster the development of a generic, indigent class, forever dependent upon some form of government doles.

Objections to this proposal from the standpoint of municipalities, beneficiaries, and the public at large, are:

A. The bond limits of most large cities prohibit major housing undertakings, and even if such limits are legally extended, any substantial increment in debt is bound to have a like effect upon the interest rate.

B. Frequent changes in the administration of municipalities will deleteriously affect efficiency of management.

C. Political preferment cannot be avoided, hence a large percentage of incompetency will inevitably result.

D. The relationship of landlord and tenant is vastly different from that of producer and consumer in the matter of selling water, light, or fire protection. The city must be paternal, sympathetic, even charitable, and at the same time rigidly enforce hygienic, sanitary and health measures, and, above all, collect the rent.[3]

E. A municipal housing project of this character, would, in time, involve a large percentage of

[1] *Income in the United States*, National Bureau of Economic Research, 1921, pp. 134–135.

[2] *The American City Magazine*, August, 1928, p. 81.

[3] The same would apply in the case of purchase and sale, with the city as vendor and the tenant as vendee. With the proposed system of public credits such relation to the municipality is avoided.

the population and a class whose vote could be easily influenced in favor of the existing administration and per contra, a large body of voters can unite in forcing its demands upon political aspirants for lower rents and lower standards of restrictions.

F. Municipal construction will cost more and may, in part at least, nullify the savings established by the elimination of the cost of financing, tax remission and lower rate of interest during tenure under land contract or other conveyance.

G. Municipal ownership of so large an undertaking would involve a substantial loss of taxes in addition to a probable operating deficit. The resulting increment in taxes may become burdensome to other home owners as well as to industries.

H. Admitting that we may be forced to adopt municipal ownership in order to provide proper housing for a certain stratum of society, we should first exhaust every other means to provide an opportunity for a self-earned, self-owned home for every self-supporting family and thus boost citizenship to a higher level of aspiration and self-respect.

I. While some may welcome the innovation, others will object to being stigmatized by governmental subvention.

J. The public is not convinced that a municipal utility of this character would function happily or that direct subsidies in any form are economically sound.

K. American tradition insists upon the policy of equal opportunity and constructive helpfulness but *not* charity.

PUBLIC CREDITS

Public credits seem to be the logical solution to the housing problem of the normal self-supporting family. Credits, properly applied, are and always have been a sound economic policy. Our entire economic system, whether applied to individuals, corporate entities, or nations, is based upon credits. The principle of public credits is not socialistic or radical. Rather, the housing conditions in the modern industrial centers have so radically altered that families of the lower wage group find it impossible to obtain housing facilities that will measure up to American standards of living. With this point of view, prominent leaders of state and nation are in complete accord.

ENDORSED BY PROMINENT POLITICAL LEADERS

Mr. Herbert Hoover has been prominent in efforts for housing betterment and his position in relation to farm relief clearly defines his attitude on public credits. In his acceptance speech he states:

"With that objection I have little patience. A nation which is spending $90,000,000,000 a year can well afford an expenditure of a few hundred millions for a workable program that will give to one-third of its population their fair share of the nation's prosperity. Nor does this proposal put the government into business except so far as it is called upon to furnish initial capital with which to build up the farmer to the control of his own destinies."

Governor Alfred E. Smith's efforts for better housing in New York, as well as the measures he has sponsored, include tax remissions and subsidies—more advanced than the principle of public credits.

Governor Fred W. Green of Michigan summarizes his acceptance of this principle in unmistakable terms in a public message on February 4, 1928, in which he says:

"No one should shy away from it on the theory that a program of public building is radical. All remedies for new conditions must be radical just as the conditions themselves are radical."

For over two years I battled with this question myself and was finally compelled to admit that there seemed no other way of solving the housing need of the large majority of our people. During the last three years I have had occasion to analyze its various aspects and to discuss them with bankers, manufacturers, business men, sociologists, and economists, and none of them have been able to offer any sub-

stitute or any other solution to this paramount question. With the health, welfare, and comfort of three-fourths of our people at stake, we should be willing to re-align our traditional attitudes in order to meet the unprecedented economic change. Nothing should be allowed to interfere with progressive measures leading to this desideratum, for no other effort will do so much toward fostering a deep appreciation of American ideals of government and society.

CONTROLLING PRINCIPLES

Now as to the practicability of the use of public credits, I do not know of any method that offers so many advantages and yet contains so few inherent faults. By making ample capital available through public credits and combining it with mass buying and mass construction, we are building our plan on a firm foundation and along sound economic lines. Duly recognizing the force of American traditions, the intricacies of our political machinery, and the mandates of our economic institutions, a group of controlling principles are hereby submitted as fundamental to any plan involving public credits. They are:

1. No philanthropy.
2. No gift of public money.
3. Cost to purchaser, including all charges and amortization of principal, must approximate one-fourth of income, namely, $25 to $37.50 per month.
4. Non-interference with the economic status of the real estate and building interests. Hence, accrued benefits must be limited to family incomes of $150 per month or less, a class now unable to buy or carry a modern home on a commercial basis.
5. Must be non-partisan, non-sectarian and free from political interference. Hence, neither the state nor its political subdivisions should have any part in either the purchase or the development of the land.
6. Construction must be of face brick, artificial stone, or concrete, to permit amortization of principal over a long period of years and to reduce annual upkeep to a minimum.

To meet the rigid requirements of these principles, we are forced to take four important steps:

1. Eliminate cost of financing by making ample capital available at reasonable rates of interest through public credits by means of establishing a home loan commission. This item alone constitutes 20 to 25% of the selling price of the average workingman's home, purchased on the deferred payment plan.
2. Purchase raw acreage for cash in parcels of not less than 200 acres, thus reducing the cost of land.
3. Purchase materials in like manner, in quantities for not less than 1,000 homes, thereby lowering their cost.
4. Schedule the building program on a mass basis, in communities of not less than 1,000 homes per undertaking, thus forcing the cost of production to the lowest level.

THE ACCOMPLISHMENT OF THE METROPOLITAN LIFE INSURANCE COMPANY

Of these four advantages, the last three are well established and in common usage by many large concerns. In the field of housing, the most noteworthy achievement is that of the Metropolitan Life Insurance Company, which constructed, during the period of housing shortage in New York, fifty-four apartment buildings, representing the largest capital investment of its kind. Having ample capital and using modern mass buying and production methods, they were able to rent these apartments for less than one-half the commercial rate charged for apartments of a like class, and in addition thereto, to pay six per cent on their investment, caring for all necessary amortization, depreciation, upkeep and other charges, and to show a substantial margin for surplus purposes.

Briefly, the community plan will

take advantage of many essentials not otherwise feasible, viz.: Architectural variation in line and multiform grouping; a broader field for landscape treatment, including parks and playgrounds; and practical lessons in self-government, such as community administration, recreation, entertainment, welfare, etc. By pooling of interests, we may expect an improved spirit of common fellowship and community solidarity, thus forwarding the ideal of Americanization.

HOW PUBLIC CREDITS WILL BE APPLIED

1. *Home Loan Commission.*—To establish a system of public credits on a non-political basis, it was found advisable to have a distinct cleavage between the loan and housing bodies. Thus we will have a home loan commission for financing purposes and housing corporations to buy the land and to develop the communities. The proposed home loan commission is intended to operate on a regional basis, obligating only the regions needing and desiring it. Its powers will be limited to issuing and selling housing bonds, loaning the proceeds only to non-profit housing corporations to the extent of their gross requirements, and charging a rate of interest sufficient to cover operating costs plus one per cent annually for building up an emergency fund. This commission will provide proper method for repayment of said bonds, to be amortized over a period of twenty to thirty years—preferably the latter—in order to reduce annual amortization of principal to a minimum.

This commission is intended to be a legal instrumentality of the district or region it embraces and is to be authorized to pledge the faith and credit of said district. Said commission will be under state control, the governor having authority to appoint five commissioners, not more than three of whom shall be drafted from the party in office, to serve six years, excepting that the initial appointments shall be for terms of two, three, four, five, and six years, respectively. Commissioners shall serve without compensation either for time or for any expense incurred. This provision is likely to attract men of high calibre and public spirit.

2. *Housing Corporations.*—The housing corporations will be organized wherever they are required and wanted and will have exclusive authority to buy land and to build communities. Each will be a distinct corporate entity, the same as any other business corporation and will operate on a non-profit basis. Each housing corporation will be responsible for its own acts, will function under a special charter to be granted by the legislature which will include suitable safeguards, restrictions and limitations. The city or county in which it is located will not be financially responsible for its undertakings, although its members will be appointed by public authority (mayor or board of county supervisors, as its location may indicate), in the same manner and on the same basis as the home loan commission.

As an additional precautionary measure, it may be deemed advisable to provide that members of the home loan commission, as well as members of the housing corporations, shall be selected from a list of nominees to be submitted by various organizations such as engineering societies, real estate boards, chambers of commerce, bar associations, federations of women's clubs, councils of churches, teachers' associations, etc.

Assuming the home loan commission as actually functioning, and a city desiring to undertake a community building project, the mayor will appoint a group of citizens to form a housing corporation, which will borrow

its capital requirements from the loan commission, such loan to be secured by a first lien on all property purchased including improvements; and will buy not less than 200 acres of land and proceed with the construction of a community through its executive personnel.

Various safeguards have been carefully considered in connection with the operation of the home loan commission and housing corporations, and include all reasonable provisions relating to the financial, legal and sociological aspects of the proposal.

CONCLUSION

In order to bring a modern cottage in a livable community within the budget limits of families earning $150 or less per month, it is necessary to construct such homes at a cost not exceeding forty per cent of the normal commercial selling price on a deferred payment plan. To prove that this is feasible with ample public credits, a piece of land was selected, a community plan was drafted, a series of attractive bungalows containing four, five and six rooms each was chosen, and all plans and details were submitted for bid to two firms of reputable contractors. These bids were to include ample bond to cover completion of the community within two years. These independent bids proved with fair conclusiveness that these homes could be constructed under these conditions at a cost below 40% of the commercial selling price.

A further check-up was undertaken to allocate the large differential between the total cost of homes constructed on a mass production basis and the commercial selling price of homes built individually. No difficulty was experienced in doing so.[1]

From the foregoing, we are forced to the conclusion that there seems to be but one practical way of meeting this problem and that is by bringing the cost of a home with American standards down to the wage level of the group under consideration.

[1] The author will be glad to furnish a copy of the plan of the model community, and copies of the tables showing the estimated cost of development and the savings to be effected by mass production, to any interested reader who will write him at Buhl Building, Detroit.

ECONOMIC FACTORS IN CITY PLANNING

BY WILLIAM B. MUNRO

Vice-President, National Municipal League

How the New York regional survey is helping to put city planning on a safe and sure basis. :: :: :: :: :: :: ::

THE science of city planning has been greatly improved during the past dozen years. It has widened its scope, bettered its technique, and become much more regardful of the actualities. The work of the Regional Plan of New York and Its Environs is giving us an impressive demonstration of this newer and broader approach, for it rests upon what ought always to have been a self-evident proposition; namely, that the attainment of greater economic efficiency is one of the prime considerations in city planning and not merely an incidental one.[1]

In keeping with this idea, the committee has insisted that the underlying economic factors in urban life and location be mastered before pencils and alidade are set to work. The economists have been called into camp as an advance surveying party for the enterprise. To them was committed the initial job of examining the trends and tendencies of business in the metropolis and its environs, "with the object of throwing light upon the economic activities best suited to the region and to the different areas within it."

The present volume incorporates the results of their study. In due course the conclusions of the economists will be considered along with those reached by the engineer and the architect, the lawyer and the administrator. The ultimate plan will thus be based upon data and conclusions resulting from several thoroughgoing studies, each independent but interlocking. This, of course, is what a city plan ought always to be, but almost invariably has not been.

[1] *Regional Survey of New York and Its Environs.* Vol. I, *Major Economic Factors in Metropolitan Growth and Arrangement.* By Robert M. Haig and Roswell C. McCrea. Issued by the Regional Plan of New York and Its Environs, New York, 1927. Pp. 111.

CITY PLANNING OFTEN OVERLOOKS ECONOMIC FACTORS

Community planning in the United States has been for the most part narrow in scope and unscientific in procedure. Its slogan of "The City Beautiful" has been an ill-chosen one, unhappy in its implications. It has stamped upon the public imagination the general impression that city planning is a matter of widened streets and new parkways, civic centers and athletic fields, monumental high schools and great white ways—all of them promoted with a sublime forgetfulness of such prosaic incidentals as bond issues, tax limits, special assessments, and constitutional limitations. City planning has been too closely associated with landscape architecture; it has been altogether too disdainful of grim realities in the fields of law, economics, finance, and politics. With not altogether felicitous results, it has repeatedly endeavored to solve problems of urban congestion and reconstruction without first securing, by the compilation of adequate data, any real grasp of the complicated economic, social, and political factors involved. Even the zoning of a large community has

often been dealt with as an enterprise requiring no more apparatus than a block-and-lot plan to be checked off into areas by someone with a penchant for order and symmetry. Thereafter, and quite naturally, the city council has been obliged to spend much of its time shifting land from one zone to another in accordance with business trends which any careful economic survey would have disclosed in advance.

THE HUMAN FACTOR IN CITY PLANNING

City planning must deal with people as well as with things. It must reckon with human interests and idiosyncrasies. The happiness of the individual citizen does not altogether depend on the attractiveness of the physical environment. A city which does not provide free scope and even encouragement for the growth of normal economic activities is not a well-planned city, no matter how strongly its street layout or its zoning scheme may appeal to the artistic imagination. Laws and ordinances need to be straightened, sometimes even more urgently than streets. The financial aspects of planning and replanning cannot be relegated to a postscript, for they are of determining importance. More blue-prints have gone to the waste basket on this score than on any other, and deservedly so. I recall, for example, a street re-planning scheme which was made for a certain Pacific Coast city of about sixty thousand people a half dozen years ago by one of the best known city planners in the United States. As a plan it was a masterpiece in all respects—except that the cost would have exhausted the borrowing power of the city five times over! A greater futility could hardly be imagined.

Too much city planning has been done with the idea that the sky is the limit to what a municipal corporation can borrow and spend. Too much of it, moreover, has gone on the principle that all forms of business ought to go and stay where they are put, not where they want to be. And too much planning has confined itself within the political boundaries of single municipalities without due need to the essential economic and social unity of whole regions round about. Political boundaries are usually the outcome of an accident, or a series of accidents. They have no necessary relation to the problems of transportation, traffic congestion, or airport facilities; all of which treat such boundaries as if they did not exist.

STUDY OF THE CAUSES OF CONGESTION

City planning, fundamentally, is an enterprise designed to reduce the friction of space. Its outstanding purpose should be that of adjusting activities to areas and resources, both of which are limited,—though not with absolute rigidity. The problem is to expand both and make them go farther. To that end, city planning must inevitably undertake a study of what is being crowded, and what causes the crowding, before it passes to the formulation of plans for relief. That, in a word, is the point of approach adopted by the Regional Plan of New York and Its Environs, and the present volume embodies the first installment of the inquiry into causes.

ARE INDUSTRIES PROPERLY LOCATED?

Where do things "belong" in a metropolitan area? Messrs. Haig and McCrea began with the hypothesis that things belong where they have established themselves; or, to put it another way, that in the competitive struggle for urban sites, the different economic activities tend to gravitate (or to be relegated) into those neighborhoods or localities which are really the

best places for them when all the influencing factors are taken into account. By observing the actual drift it is reasonable to expect that some light can be thrown on the outlines of a pattern or plan which would be ideal from an economic point of view.

Indeed this is the only way to get city planning upon a scientific basis and keep it there, for the success of the movement depends in the last analysis upon the answer to the question: "Does it pay?" Industries buy "accessibility" just as they buy raw materials and labor. They pay for it in site-costs and high taxes. Often they pay too heavily. If city planning (by improving transportation, relieving traffic congestion, and by intelligent zoning) can increase this accessibility without increasing the cost of it—there is no limit to the success and popularity which it may hope to achieve. But it must deliver in accordance with the pragmatic test.

The region of the metropolis affords an admirable area for the study of these natural trends in business migration, segregation, and distribution. Its magnitude has enabled the study to be conducted on a large scale, thus minimizing the occurrence of the exceptional, and bringing into bold relief some tendencies which do not become explicit in smaller communities where the pressure for space is not so great. The complexity of the New York region, moreover, implies that every economic activity is not only represented, but well represented. Hence the results of the study are too voluminous to be included in a single monograph. The details have been relegated to supplementary volumes,[1] and only the summaries are given in this one. Indeed the main purpose of the present volume is to outline and submit for criticism certain tentative hypotheses concerning the natural and proper assignment of economic activities to urban areas.

The study of location trends and tendencies has covered, in this instance, about a dozen types of business activity; including the tobacco products industry, textile manufacturing, printing, the men's wear and women's garment industry, wholesale markets, retail shopping, and financial institutions. The conclusions, as set forth in the closing pages of the volume, are of great significance. It is believed that, in the absence of control through adverse zoning, a very large number of fabricating industries will cling tenaciously to sites in the center of an urban area, even in so vast a metropolis as New York. But there are other industries, with different characteristics, which inevitably tend to locate or to drift away from the center and will do this wholly irrespective of any impetus from the zoning laws. Others, again, are edging their way outside the metropolitan region altogether. For example, those industries which employ female labor of a relatively unskilled character, with standardized processes and on a large scale, are drawn to the proximity of heavy man-using industries, wherever the latter may happen to be.

STORAGE FACILITIES IN LESS CONGESTED AREAS

The authors call attention to one very significant practice—the tendency to separate storage from other business functions. Already a large part of the stocks sold in the wholesale markets of New York City are stored in New Jersey. This specialization and physical segregation of the largest space-consuming function in many forms of business will probably become more common and more extensive as time goes on. Conclusions regarding

[1] Volumes 1A and 1B of the *Regional Survey*.

future developments in the central shopping region and in the financial district are also set forth and will repay reading.

All in all, the interest and significance of this volume cannot easily be over-estimated. No one who studies it from cover to cover can doubt that the whole city planning movement is being helped to a safer and surer basis by this work. It deserves attention from many quarters—from the student of applied economics, municipal government, business administration, and real estate values. Certainly the man who desires to be posted on industrial New York can find no better textbook than this. The diagrams which are so liberally used throughout the volume add greatly to its usefulness.

THE PUBLIC PERSONNEL POLICY OF THE MUNICIPALITY OF BORDEAUX[1]

BY WALTER R. SHARP
University of Wisconsin

The administration of the civil service of a typical French city, based on the author's first-hand investigation. :: :: :: :: ::

With a population of a quarter of a million, Bordeaux is the fourth city of France. Before the war, commerce, chiefly in wines, was the essence of its prosperity. But thanks to its splendid situation on the Gironde, only sixty miles from the Atlantic Ocean, it became almost overnight a great port of transshipment during the war—the port which fed, as it were, most of France, Italy, and Switzerland. For four months it also enjoyed the prestige of serving as the provisional seat of the French government; and from 1917 to 1919 it was one of the principal bases for the American Expeditionary Force. Miles and miles of new docks, with the most modern maritime freight facilities, were constructed along the banks of the Gironde just below the city. An important wartime industry sprang up, and the old town famous for its wines and liqueurs took on an animated American aspect that has never entirely disappeared. The city has many spacious parks and gardens, with broad, tree-lined boulevards forming a semicircle around it, the river serving as the curving diameter between Bordeaux proper and La Bastide on the other side. Bordeaux is also blessed with its full share of historic monuments, among which stands its imposing *Grand Théâtre*, the prototype of the more celebrated but less pleasing Paris *Opéra*.

The natural gateway to French colonial Morocco and West Africa, Bordeaux has also been since 1915 the home of the leading French colonial exposition, held each spring in the beautiful *Place des Quinconces*, which looks out toward the point where Lafayette set sail for America a hundred and fifty years ago.

[1] This article is based upon materials gathered and direct observations made during a year's sojourn at Bordeaux, 1920–21, and again during 1927, when the writer was a traveling fellow of the Social Science Research Council studying French public personnel administration. Except where otherwise indicated, the statistical data here presented was obtained directly from the office of the municipal secretary of Bordeaux.

THE GOVERNMENTAL ORGANIZATION

Like all French cities except Paris, Bordeaux is governed by a municipal council elected integrally every four years. This legislative body chooses from its thirty-six members a mayor and twelve "adjoints" for a term identical with its own. It is these thirteen men who form, as it were, the "political" cabinet of amateurs that supervise and coördinate the work of the professional administrative staffs of the city government. Each adjoint, an unpaid, part-time official, is assigned by the mayor to one, or sometimes two or three, of the administrative departments as the political head. At present, these departments are organized as follows:

1. Central secretariat (at the *mairie*).
2. Finance and *octroi*.
3. Municipal police, of which the commissioners are appointed by the Minister of the Interior at Paris.
4. Administrative police (services of sanitary inspection, etc.).
5. Public works (including water supply, street maintenance, parks, tramway, and fire protection).
6. *État civil* (vital statistics).
7. Assistance and public hygiene.
8. Public instruction (the city maintains a few schools of its own).
9. Fine arts and architecture.
10. Municipal *régie* (operation) of gas and electricity.
11. Burials and cemeteries.
12. Tax collection, military and electoral affairs.

THE SIZE AND COST OF THE CIVIL SERVICE

To man these services there was required in 1926 a personnel numbering 3,090 persons, classified broadly in three main divisions: (1) administrative, with 221; (2) technical, including professional, and (3) skilled and manual labor, the last two with a combined personnel of 2,869.[1] A comparison of the size of Bordeaux's civil service with that of three fairly analogous American cities is presented in Table A below.

Since 1900 personnel costs at Bordeaux have grown as seen in Table B.

These figures show that since prewar days (1913): (1) the total municipal budget has increased five times, (2) the payroll for city employees has increased seven and a half times, and

[1] The number of employees in each department is not rigidly fixed by regulations, but may vary according to the current needs of the department.

TABLE A

City	Population	Total personnel	Ratio	Per cent of budget absorbed by payroll
Bordeaux	253,386 (1926)	3,090	1 to 82	38
Newark	414,524 (1920)	4,847	1 to 86	55
Seattle	315,312 (1920)	6,012	1 to 52	50
Dayton	152,559 (1920)	973	1 to 157	63

TABLE B

Year	Total budget (in francs)	Payroll (in francs)	Per cent of total	Average per capita compensation
1900	12,539,670	3,690,035	25	Data not available
1913	18,191,282	4,708,271	26	2,000 francs (roughly)
1920	54,833,453	15,639,910	28	4,800 francs (roughly)
1927	91,041,474	35,068,658	38	11,350 francs

(3) the per capita salary and wage scale has increased five and a half times.

But since the cost of living in France has risen more than six times during this fourteen-year period, it appears that as a paymaster the city of Bordeaux has not quite kept pace with the level of prices. In contrast with American compensation standards, the Bordeaux average of $200 in 1913 and $454 in 1927 seems pitifully low. While the low average is due in part to the presence on the city's payroll of a considerable number of part-time employees, it corresponds closely to the average pay of members of the French national civil service for the same period.

THE MERIT SYSTEM

The civil service of Bordeaux has since 1914 been regulated by a personnel code nominally enacted by the municipal council, but actually drawn up by an *ad hoc* commission of twelve members on which the staff is represented equally with officialdom.[1] Prior to 1919 the mayor in most French towns was free to make appointments and promotions as he pleased; but a national law passed that year requires all cities of more than 5,000 inhabitants either to adopt, on their own initiative, legal regulations insuring recruitment on a merit basis and removing municipal employees from the demoralizing effects of partisan politics and personal favoritism; or, failing that, to accept "the standard code of civil service regulations (*règlement-type*) prepared by the Council of State." [2] Action in this direction by the city council of Bordeaux, along with that of Lyons and a few other large French cities, not only antedated this law, but went beyond the minimum requirements of the standard code worked out by the administrative jurists of the high tribunal at Paris. The principal reason for this earlier and more advanced action was the effective pressure brought to bear upon the municipal authorities by the professional associations (*syndicats*) into which over 85 per cent of French municipal employees are organized.[3]

The personnel code now in effect at Bordeaux applies, with a few unimportant exceptions, to "all the functionaires, employees, agents or laborers in the municipal services." As was stated earlier, this personnel is classified under three heads: administrative, technical, and labor. At the top of the administrative hierarchy stands the "*secrétaire de la Ville*," who, somewhat like the English town clerk, is a permanent official advising the mayor, and who acts also as the personnel officer of the city administration. Generally speaking, he supervises the operation of the several municipal services by transmitting to them the mayor's instructions and giving to them certain coördinating directions of his own. Below this municipal secretary come the *chefs de division, ou de service*, who are the real professional heads of the several departments, or lesser divisions, responsible to their respective adjoints for the proper functioning of their services. Under the *chefs de division* are a varying number of bureau chiefs distributed as needed through the different services. Each of these men has charge of a subordinate staff of ac-

[1] The "official" side of this commission consists of the mayor, one adjoint, and four municipal councillors. The present code dates from 1922, the earlier one having been superseded that year.

[2] W. B. Munro, *The Government of European Cities* (revised edition, New York, 1927), p. 311.

[3] Their national organization, with about 43,000 members, includes the employees of territorial *départements* as well; but the latter are few in number. The police, however, are organized separately.

countants, clerks, copyists, stenographers, etc., consisting since the war mostly of women. All this staff constitutes the central "secretariat" at the *Hôtel de Ville*.

CLASSIFICATION OF THE CIVIL SERVICE

In the technical and professional class are to be found a great variety of municipal specialists: engineers, architects, inspectors of public works, supervisors of the public weights, the commissioners and inspectors of police, and public health personnel. Included in it also are a small number of educational administrators and teachers who are paid by the city instead of by the central government. The third personnel category, consisting of skilled and unskilled laborers—foremen as well as ordinary artisans—is subdivided into ten wage groups ranging from 11,000 down to 6,000 francs (not counting family allowances and cost of living bonus). This last category, of course, makes up the rank and file of the 3,090 persons on the city's payroll.

EXAMINATIONS

With the exception of ordinary laborers, who are usually subjected merely to qualifying trade tests, recruitment at the base rests upon open competitive examination. To highly specialized and professionalized posts, however, most appointments are made after the examination of official titles and diplomas granted by the properly accredited training schools, of which there is no end in France, due weight also being given to testimonials and records of professional experience. Only occasionally are such candidates subjected to oral interview; and when that procedure is followed, a special board, or jury, is appointed by the municipal secretary for the purpose. For the rest of the technical positions and all the administrative posts, the regulations require that open competitive examinations be held. To be eligible for these examinations, a candidate must be a French citizen, preferably a resident of Bordeaux, no more than thirty years old, and be able to produce a certificate of physical fitness from the municipal medical commission.

PREFERENCE FOR WAR VETERANS

Under a national law enacted in January, 1923, French municipalities are further required to reserve to pensioned veterans of the World War at least one-half of the vacancies that occur in the lower grades of municipal employment, while three-fourths of the positions for which women are eligible are reserved to widows of ex-service men. As one would expect, these provisions have already operated so as to affect adversely the quality of subordinate personnel, especially office employees, and as time goes on, its consequences will doubtless become more and more disturbing to the administrative efficiency of the city government.

FILLING VACANCIES

When vacancies actually occur, or are about to occur, in any department or special class of work, notice of the time, place, and character of the examination, as well as of the salary attached to the post, is placed upon the official bulletin board at the town hall and sent to the local press. An examining board consisting of the mayor, or more often an adjoint as his alternate, two members of the municipal council, the municipal secretary, and two division chiefs, is appointed to prepare and conduct the tests. While the regulations leave this board free to adapt the examination to the type of position to be filled, the character of the tests

employed undergoes little or no change from year to year. General education, always stressed, is given a varying value according as the work is legal, accounting, engineering, or clerical.

NATURE OF TESTS

Candidates for clerkships, for example, take a double test: first, an "elimination" test of (1) writing, (2) spelling, and (3) elementary arithmetic; and second, if this be successfully passed, a "definitive" test consisting of (4) the preparation of a short essay on some non-technical subject, and (5) oral questions on French municipal law and the elements of constitutional and administrative law. While these five distinct tests are all graded on a scale of 20, the grades are given different coefficients, as follows:

Elimination	
(1) Writing	1
(2) Spelling	3
(3) Arithmetic	2
Maximum points	120
Definitive (final)	
(4) Essay	3
(5) Oral	2
Maximum points	100

A candidate must make at least 80 points in the elimination test to be admitted to the final, and a total of 150 points is the minimum passing grade for the entire examination. Additional points (ranging from 5 to 10) are allowed for personal appearance and the possession of certain academic diplomas and certificates.[1]

To those acquainted with recent developments in the recruitment of policemen in American cities, the method used at Bordeaux will seem exceedingly simple, if not primitive. If the candidate is between twenty-two and thirty-five years of age, is at least five feet five inches tall, has a fairly robust physique, has completed his military service, and can produce a certificate of good moral character from his local authorities (he need not be a resident of Bordeaux), all he need do is to pass a simple "dictation" test, which it is assumed will show whether he knows enough to prepare a daily service report. Inspectors of police (non-uniformed) are recruited from the ranks of ordinary policemen (having at least three years of service) by a competitive examination somewhat more exacting in character. It includes (1) a dictation test of thirty lines, (2) the preparation of a report based upon a practical problem, and (3) a two-hour oral test on criminal law and regulations.

Wherever competitive examination is used, the successful candidates are classified in order of merit according to a majority vote of the examining board. The results are immediately announced to the candidates, and the *liste de classement* is posted in the secretariat of the *mairie*. Vacancies are filled as they occur, but in every case a probationary period of a year must be satisfactorily completed before the candidate receives a permanent appointment. Though he may be discharged at any time during the period of probation, it was learned upon inquiry that very few employees fail to receive appointments at the end of that time.

PROMOTIONS

Increases in salary and promotions are likewise carefully regulated by the personnel code, for it was here that the insidious influence of personal favoritism, nepotism, and partisan politics

[1] Employees already in another branch of the service, as well as their sons, and the sons of retired employees and crippled veterans, are the beneficiaries of a five per cent addition to their final grades.

formerly had free rein in French cities. Generally speaking, salary advancements without change of position take place automatically on a seniority basis. A detailed salary classification chart, drawn up by a special bi-partite commission, indicates the number of years, ranging from one to five, that must normally be served in each salary class before the next may be entered. For disciplinary reasons, such salary advances may be postponed a year or more, though instances of postponement are in practice exceedingly rare. On the other hand, where the normal sojourn in a salary class is three years or more, the rate of advancement may be accelerated by one year for those employees who are placed on a special promotion list drawn up annually by the promotion board. The number of names on this list, however, cannot exceed one-half those in the next-to-the-last year of any salary class. In fact, the number advanced in this manner (*au choix*) is usually less than half. For instance, in the administrative division there were granted in 1927 twenty-four increases by seniority and only nineteen by selection.

Properly considered, promotion in the administrative and clerical classes takes place, in theory at least, exclusively by merit. Mention has already been made of the promotion board, which is composed of the mayor, or an adjoint designated by him, as president; two members chosen from and by the municipal council; the municipal secretary and his assistant; and the appropriate division heads. This board meets annually and draws up a list of those apt for promotion after taking into account the service ratings made of his subordinates by each division chief. The rating sheet is a simple qualitative notation, covering the employee's industry, intelligence, attendance and punctuality, and aptitude for advancement, along with any general observations that the political head (adjoint) of the department concerned may care to make. Each member of the promotion board gives a numerical rating of one to ten to each employee, the aggregate of these points determining the order of the names on the *tableau d'avancement* for the year. Practically, there is not much deviation from seniority in the order in which names are placed on this list.

For the grade of bureau chief, an oral interrogation before the promotion board supplements the service rating. The purpose of this oral interview, so it was explained to the writer, is to size up the man's personality and all those subtle qualities that make or break an administrator. The annual list of those apt for promotion to the grade of bureau chief is limited to one-third the number of officers of that rank. A clerk, moreover, must have served the city eight years before his name can appear upon this list, which means in reality from ten to fifteen years. The average number of promotions to the rank of bureau chief is only two or three a year.

In the technical and labor categories, promotion is normally by special examination. Sometimes this is competitive, often it is merely qualifying. Otherwise, the procedure is analogous to that outlined above.

PROMOTION FROM THE RANKS

When one reaches the highest positions in the municipal service, that of *chef de division* and *secrétaire de la ville*, he finds that the mayor and his cabinet are virtually free to select whom they will. They may even go outside the administrative hierarchy and bring in fresh blood. But the "closed system" prevails. The records show that almost all the heads of departments have come up through the ranks. For the

staff associations insist upon the opportunity for the humblest employee to work up to the top; and since the war, at any rate, the political directors of the city's affairs have usually found it wise to comply with this view. As a matter of fact, few capable outsiders could be induced today to enter the city service at middle age for a salary that barely reaches 20,000 francs.

Since the war the average age at which appointments to the upper-grade posts have taken place has ranged as follows:

Period	*Chef de bureau*	*Chef de division*
1919–1925	49	52
1925–1927	38	48

As will be seen, the tendency is to promote younger men to bureau headships, whose average tenure is around five or six years, never less than three or four. Heads of divisions, however, average ten to fifteen years of service before they retire. It should be further explained that the avenue of promotion is measurably broadened by the ease with which civil servants may, either for personal convenience or for the good of the service, be transferred at any time from one department to another. If this arrangement were actually followed more frequently, it would mean more than it does.

Perhaps the most illuminating way in which to show the paths to administrative advancement would be to present résumés of the careers of three Bordeaux officials, as follows:

1. *Municipal secretary:* entered municipal employment as clerk at 24; bureau chief at 30; assistant division head at 33; division head at 41; in military service four years; assistant municipal secretary at 48; secretary at 49; had served in that position eight years by 1927.

2. *Head of the division of municipal police:* entered as policeman at 22; bureau chief at 33; assistant division head at 43; division head at 55; had served in that capacity seven years by 1927.

3. *Head of the division of public instruction:* entered as copyist at 21; bureau chief at 37; division head at 44; had served in that capacity one year by 1927.

LOW RATE OF TURNOVER

As one would be led to expect, the operation of such a personnel system as this gives an exceptionally low rate of turnover. Since 1920 the annual replacement of personnel, for all services, has averaged a scant four per cent. Despite the low rate of remuneration, the number of voluntary withdrawals has been negligible; and since dismissals from the service can take place only after a decision to that effect by the disciplinary council provided for in the code, they are even more infrequent. Thus the annual turnover corresponds closely with the number of employees who are retired.

THE RETIREMENT SYSTEM

Since 1898 a comparatively liberal retirement system, based upon joint contributions from employees and city, has been in operation. A compulsory deduction of five per cent is made from the employee's salary annually, in addition to one-twelfth the first year's pay and one-twelfth of each subsequent increase. After twenty-five years of service he is entitled to a retirement annuity equal to one-half his average salary (and allowances) for the last three years, which sum is increased by one-twentieth for each additional year of service. But the total annuity may not exceed three-fourths of this average salary, or, as it was in 1927, 18,000 francs. Retirement may take place either voluntarily or by request at the age of 55; unless there is a

special arrangement for retention by the year, it occurs automatically at 60; and at 65 it becomes compulsory for every one. Permanent disability incurred in public employment entitles the civil servant to proportional pension rights after fifteen years' service, while compensation for accidents is applicable at any time after initial entry. In case of death, widows and orphans are similarly provided for. Until the total revenue from the retirement fund investments equals one-fifth the aggregate salaries subject to contributions, the city agrees to appropriate annually 50,000 francs to the fund. The financial administration of the fund is so complicated, however, as to cause one to doubt its actuarial soundness.

MORALE AND EFFICIENCY

Thus far we have been concerned primarily with an analysis of the "anatomy" of the system. For an outsider, a critical appraisal of its "physiology" is more difficult. High morale and efficiency are largely functions of each other. The first depends, as Professor White has so brilliantly shown in his study of municipal employment in Chicago, upon a complex of material and psychological factors. At Bordeaux, as everywhere in France since the war, the morale of the *fonctionnaire* has been so badly shaken by the chronic salary crisis with which all governmental agencies have been struggling that the other merits of personnel policies hardly stand out in normal relief. Not only have salary increases been inadequate, but they have been granted too laggardly, particularly for those who constitute the administrative *élite*. Cost-of-living bonuses have been invoked as makeshifts, but one wonders whether the otherwise admirable plan of granting special allowances for family charges, increasing progressively as the number of children increases, has not really served as a depressive of *basic* salary schedules. Nor is the Bordeaux scheme of salary classification by administrative determination, though free from the flagrant abuses of the old practice of specific legislative grants, based upon a comprehensive, scientific study of the relation between training, responsibility, and duties involved. Such reclassification studies need to be made in almost all French personnel jurisdictions. Among other things, they would undoubtedly result in an appreciable reduction of subordinate personnel.

FAVORABLE WORKING CONDITIONS

Materially, working conditions are favorable. The eight-hour day is normal for city work, and over-time is compensated by the hour at a relatively liberal rate. The personnel code guarantees an annual vacation ranging from twenty to thirty days in length, and allows full salary for the first six months during illness, with half-pay for a second period of like duration. The city gives to each employee a gratuity of 500 francs at marriage and a similar sum (400 to 600 francs) to help defray the expenses of childbirth in his family. After twenty-five years of zealous service, policemen, firemen, and street cleaners are awarded municipal medals of honor entitling the holder to a special annuity of 100 francs for life.

SOCIAL ACTIVITIES

Although the writer was struck by the negligible effort made by the municipal authorities to stimulate any sort of social life among employee groups, this morale "incentive" would not be so effective in a country where the family and the café mean so much socially. But through their *syndicats*

the employees themselves provide a certain outlet for social and welfare activities. It is these organizations, moreover, that are tending to build up a genuine *esprit de corps* among the members of the different administrative staffs. They are permitted to select representatives to collaborate with their chiefs on technical advisory committees that function in each major department. These committees perform valuable service by stimulating joint discussion of working conditions, improvement in office methods, better use of materials, and so on. Futhermore, as we have already seen, the staff enjoys equal representation with high officials on the special commissions that prepare and revise the personnel code and salary schedules. All of this helps to create a sense of corporate loyalty.

POLITICAL ACTIVITIES AMONG THE CIVIL SERVANTS

In one or two respects, however, the professional movement among French municipal employees has produced dubious results. The *syndicat* leaders are often dominated by a radical political complex that brings the employees' unions into temporary conflict with officialdom. The former do not hesitate to use political tactics in trying to defend their professional interests. Their principal instrumentality is the Socialist party. This fact, one fears, has an undesirable effect upon the maintenance of effective discipline inside municipal departments. The disciplinary councils in operation since 1914 almost never dare to inflict the penalty of dismissal, and only seven or eight of the lighter penalties, such as temporary suspension, retarded salary advancement, and demotion, have been invoked annually since 1920.[1] Although the mayor is not legally obliged to follow the opinion of these councils, upon which sit two employees of the same grade as the accused, he almost invariably does so. But for general mediocrity and indifference, an employee apparently cannot be discharged. For dismissal would mean an annoying situation for the responsible official when called upon to justify his action by the interested staff association.

RELATIONSHIP OF OFFICIALS AND CIVIL SERVANTS

Broadly speaking, French officialdom seems to lack a proper understanding of the human bases of efficiency. The writer could discover little intelligent effort on the part of administrative officers to tap the sources of inventiveness latent in the rank and file of their staffs. Subaltern employees are not allowed to publish criticisms of the operation of their respective departments. Not only are staff schools unknown, but the city authorities make comparatively little use of the facilities of the University of Bordeaux in training men for municipal work before and after entry into the city's employ. Certain employees are permitted to attend courses at the faculty of law during working hours, but that is all.

Nor is there any effective attempt to adjust the incoming *fonctionnaire* to his job—nothing, I mean, in the way of "official" vocational guidance. For scores of clerks, therefore, "routineerism" is the inevitable result; not so

[1] When brought before a council of discipline, an employee has the right to see his *dossier* (complete record of his career in the public service), which is kept in the office of the municipal secretary, so as to become fully acquainted, in advance of the hearing, with the source and nature of the offense with which he is charged. He may employ a legal defender. The verdict of the disciplinary council is arrived at by secret ballot.

much at Bordeaux as in certain of the services of the central government, but more than there should be. There is developing in France, however, a national movement to "professionalize" the position of municipal secretary. This holds much promise. It may eventually lead, as for American city managers, to the practice of interchanging and promoting officials from city to city.

SUMMARY

In sum, one finds at Bordeaux a comparatively simple, honestly administered personnel system. It is almost entirely free from the abuses of political and personal favoritism. Legally, it contains the basic ingredients of what might become effective personnel management in the best sense. But it is as yet administered with little creative imagination. French officials are sceptical about the feasibility of using psychological tests, and when the writer ventured to suggest that the existing tests ought perhaps to be "tested" as to their results, he was greeted with amazement.

A final observation should be made. As "personnel officer," the municipal secretary cannot, because of other heavy burdens on his time, fulfill the rôle of a wholly satisfactory personnel agency. And even if enough time were left from his other duties, he lacks adequate authority effectively to supervise and constantly to investigate the operation of recruitment, promotion, and classification methods, with a view to their improvement. He keeps personnel records on file, but that is about all. This, of course, is a general defect in the decentralized type of personnel administration used by the French everywhere.

From this fragmentary picture of the personnel policy of one French town, students of municipal affairs will, it is hoped, appreciate what a rich field for investigation the French city is beginning to offer. It is a field all the more interesting in that it is strikingly different from the Anglo-Saxon both in mechanics and in spirit.

COMPARATIVE TAX RATES OF 237 CITIES, 1928

BY C. E. RIGHTOR

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Mr. Rightor's annual compilation, which speaks for itself.

THE accompanying table presents in summary form a record of the tax rates upon property as levied in 1928, for all cities over 30,000 population in the United States and Canada replying to the questionnaire.

This is the seventh compilation of these data, and is in the same form as in past years, with which it is believed the readers of the REVIEW are acquainted. Essentially, it is endeavored to keep the tabulation simple, primarily to indicate one thing—the tax on assessed property.

Property taxes constitute nearly two-thirds of the revenue receipts of cities over 30,000 population, as is disclosed by the census bureau's *Financial Statistics of Cities*. It is of interest to note that this report shows, for 146 comparable cities, a gradual increase from this source of revenue from 61.4 per cent in 1903 to 65.6 per cent in 1925.

Taxpayers, therefore, are naturally interested in knowing how the property taxes in their city compare with those in other cities, and further how the levies by governmental units compare. This information is furnished by the figures here presented for the current year, both in total tax rate per $1,000 assessed valuation, and a subdivision of the total for city, school, county and state purposes.

The bare tax rates would be of little value without certain pertinent data, and for this reason the table reports the population, assessed valuation, percentage of real and personal property, the date the city's fiscal year begins, and the date that city taxes are levied. Because the legal basis of assessment in some states varies from 100 per cent of true or market value, it becomes necessary to adjust the given rates to a uniform 100 per cent basis for all cities, in order that a correct and direct comparison between cities may be made of the total rate. This is done in the column "Adjusted tax rate."

Further, because it is generally accepted that the legal basis of assessment (predominantly 100 per cent of true cash value) cannot be realized in actual practice, attempt is made to indicate what the actual tax burden would be in each city were full value uniformly used. The result of such readjustment is presented in the last two columns, and manifestly must represent merely the best estimates that can be made.

The cities are listed in order of population, by the five census groups, and the Canadian cities separately. The census bureau population estimates as at July 1, 1928, are taken where available; otherwise, local estimates are used. It is obvious that these estimates do not cover extraordinary conditions, such as the temporary population of a resort city or added population due to annexations, and so per capita comparisons made without specific information respecting each city might be misleading.

The figures present their own case, and are naturally of limited value.

Local conditions require numerous estimates, either of valuation, total or itemized rate, or of other data, and these exceptions are indicated in the footnotes.

A WIDE SPREAD IN RATES

In theory, the tax rate paid by a parcel of property in every city should be easily set down. In practice, however, it is found that the principle of home rule in taxation makes the task a difficult one. Varying units and bases of assessment, different fiscal periods, etc., enter to complicate the problem, as reflection will make evident.

Different principles and practices in taxation, such as separation of sources of state and local revenues, classification of property, etc., result in a wide range in rates. Analysis of the uniform 100 per cent tax rate column—"Adjusted tax rate"—discloses a range in the total rate from $84.50 per $1,000 assessed valuation for Columbia to $14.14 for Lancaster. For the Canadian cities, the range is from $36.66 for Edmonton to $20.50 for Montreal. This column shows an average of the rates for all cities of $33.39. The average for 249 cities reported in the 1927 tabulation was $33.16. This indicates a gradually increasing burden upon property, as was also found last year when compared with 1926.

THE TREND OF PROPERTY TAXES

Comparison of the present table with the figures for 1927 permits a conclusion as to the trend of taxes. Such comparison was possible for 195 cities reporting in both years, and when made shows that the average of the rates —upon the uniform 100 per cent basis— increased $.80 per $1,000 for 1928 over 1927. Of these 195 cities, 117 showed an increase, fifty-seven a decrease, and twenty-one no change. This is exclusive of the Canadian cities, which show, for thirteen comparable cities, seven having an increase totaling $8.43, four a decrease totaling $6.75, and two no change, giving a net increase for the thirteen cities of $1.68, or an average increase of $.13 per $1,000.

RELATIVE TAX BURDEN UNCERTAIN

The only known way of comparing the actual tax burden in these cities is to revise the foregoing adjusted tax rates further upon the basis of assessing practice in applying the 100 per cent value. This revision, as has been stated, must be merely a guess today, owing to the absence of adequate studies of such practice. The range in rates upon such readjusted basis is found to be from $42.53 for Saginaw to $9.60 for Winston-Salem. For the Canadian cities, the range is from $36.66 for Edmonton to $20.50 for Montreal. The average for all cities is $24.07. This compares with $24.02, the average for cities in 1927. Thus, while indications are that the relative tax burden is tending to increase, it is agreed that the detailed figures are too arbitrarily assumed to be of specific interest.

ASSESSING PRACTICES MERIT ATTENTION

The tax rate per se continues to be the main objective of most enquiries, whether from taxpayers or from students. The rate alone, however, is decidedly inadequate as a basis for comparison between cities. As has been repeatedly stated, the comparative real tax burden may be indicated only when the tax rate is expressed as applied to the true cash or market value in all cities. Most assessing officials will assert that such basis, or any gradation permitted by law, is actually enforced. Yet where is the city in which all the property owners will

honestly hold that they believe assessments are made upon that basis? Undoubtedly it varies with cities, and no way has been found of measuring the diversified practices.

The only test of the degree to which such adherence is had by the assessing officials would be a check by an impartial and competent person or agency. And the wonder today, with existing tax demands, is that heavy taxpaying groups in every city have not demanded such independent check. Were the results of such study available in each city, an acceptable basis for the last two columns of the table would be at hand, and furnish a much-sought-for but not now available index to the tax problem.

RECENT REAPPRAISALS

The recent reappraisals of Denver and San Francisco were mentioned a year ago. The result of a study in Chicago merits mention at this time. A joint commission on real estate valuation, comprising both official and citizen representatives, made a study jointly with the Institute for Research in Land Economics and Public Utilities at Northwestern University, comparing the taxation appraisals in 1926 with sale prices, for 6,105 parcels, comprising ten different types of property.[1] The percentage of appraised value to sales value was found to be 31.3 per cent, whereas the statutes of that state required at that time that assessments should be fixed at one-half the fair cash value. (Since amended to provide for full value.) For 1927, the ratio was found to be 40 per cent. This was but one disclosure of the assessing methods which are being constructively considered in Chicago and Cook County.[2] Kansas City reports that a similar study is being made there.

When such analysis has been made in all our cities, it may be assumed that assessing methods will be upon a new plane of efficiency and equality. It will then be possible really to compare the property tax burden in our cities. That the importance of this subject is being recognized nationally is evident from the latest publication of the Municipal Administration Service, *The Appraisal of Urban Land and Buildings*, by Mr. C. E. Reeves,[3] and from the series of reports being published by the finance department of the Chamber of Commerce of the United States. This organization has named a committee on state and local taxation and expenditures, one of whose objectives is the improvement in the assessment of property for general taxation.

To comply with requests for tax data upon a per capita basis for each city, as well as upon the unit property value of $1,000, attempt was made to collect this information, but the data were not adequate or uniform enough for tabulation.

Requests for the tax rate data were sent to 286 cities in the United States and 19 cities in Canada. Replies adequate for tabulation were received from 237 cities, to the public officials of which those referring to this tabulation are indebted for their coöperation.

[1] See Simpson, Herbert D., "The Tax Situation in Chicago," NATIONAL MUNICIPAL REVIEW, September, October, and November, 1928.

[2] Reports I and II, Joint Commission on Real Estate Valuation for the Board of County Commissioners, Cook County; July, 1927, and June, 1928.

[3] See Cornick, Philip H., "A New Book on the Appraisal of Urban Land and Buildings," NATIONAL MUNICIPAL REVIEW, November, 1928, pp. 680–683.

COMPARATIVE TAX RATES OF 237 CITIES OVER 30,000 FOR 1928

COMPILED BY THE DETROIT BUREAU OF GOVERNMENTAL RESEARCH, INC.

From Data Furnished by Members of Governmental Research Association, City Officials, and Chambers of Commerce

	Census July 1, 1928	Assessed valuation	Per cent		City fiscal year begins	Date of collection of city tax	Tax rate per $1,000 of assessed valuation					Legal basis of assessment (per cent)	Adjusted tax rate to uniform 100% basis of assessment	Estimated ratio of assessed value to legal basis (per cent)	Final readjusted tax rate
			Realty	Personalty			City	School	County	State	Total				
Group I Population 500,000 and over															
1. New York, N. Y.[1]	6,017,500	$16,153,945,949	98	2	Jan. 1	May 1 Nov. 1	$20.25	$4.61	$.84	$.83	$26.56	100	$26.53	90	$23.88
2. Chicago, Ill.[2]	3,157,400	4,250,437,799	81	19	Jan. 1, '27	Jan. 2, '28	25.00	15.20	5.30	3.00	48.50	100	48.50	40	19.40
3. Philadelphia, Pa.[3]	2,064,200	4,454,559,207	75	25	Jan. 1	Jan. 25	19.50	9.00	....	....	28.50	100	28.50	90	25.65
4. Detroit, Mich.	1,378,900	3,562,213,760	82	18	July 1	July 15 Dec. 1	15.41	6.08	2.87	2.82	27.18	100	27.18	80	21.74
5. Los Angeles, Calif.[4]	1,330,000	1,863,559,210	86	14	July 1	Dec. 1, '28 April 1, '29	18.70	15.60	7.20	....	41.50	100	41.50	50	20.75
6. Cleveland, Ohio.[5]	1,010,300	2,092,159,170	69	31	Jan. 1	Dec. 20, '27 June 20, '28	11.00	9.72	3.43	.85	25.00	100	25.00	80	20.00
7. St. Louis, Mo.	848,100	1,216,005,261	85	15	April 12, '27	Nov. 1, '27	16.10	8.50	....	1.30	25.90	100	25.90	75	19.43
8. Baltimore, Md.[6]	830,400	1,935,040,570	57	43	Jan. 1	Jan. 1	18.25	5.65	....	2.56	26.46	100	26.46	80	21.17
9. Boston, Mass.	799,200	1,943,875,500	92	8	Jan. 1	Sept. 15	15.64	9.29	1.77	2.10	28.80	100	28.80	90	25.92
10. Pittsburgh, Pa.[7]	673,800	1,108,842,440	100	..	Jan. 1	Jan. 1	18.96	11.50	7.38	....	37.84	100	37.84	85	32.16
11. San Francisco, Calif.[8]	585,300	866,933,099	85	15	July 1	Oct. 15 Jan. 7	28.89	10.71	....	....	39.60	100	39.60	38	15.05
12. Buffalo, N. Y.	555,800	1,059,913,105	94	6	July 1	July 1 Dec. 1	16.23	10.08	4.61	1.24	32.16	100	32.16	78	25.08
13. Washington, D. C.[9]	552,000	1,719,654,710	65	35	July 1	Sept. 1 Mar. 1	11.05*	5.95*	....	....	17.00	100	17.00	90	15.30
14. Milwaukee, Wis.	544,200	899,265,122	83	17	Jan. 1	Dec. 15	13.25	10.15	5.21	.55	29.16	100	29.16	65	18.95
Group II Population 300,000 to 500,000															
15. Newark, N. J.[10]	473,600	846,831,123	80	20	Jan. 1	April 15	19.81	8.98	5.20	4.31	38.30	100	38.30	100	38.30
16. Minneapolis, Minn.[11]	455,900	314,304,769	85	15	Jan. 1	Jan. 6	38.53	20.20	7.51	7.65	73.89	38	28.08	85	23.87
17. New Orleans, La.	429,400	(not reporting)				June 1									
18. Cincinnati, Ohio	413,700	1,061,008,780	71	29	Jan. 1	Dec. 1 June 1	10.36	7.35	6.04	.85	24.60	100	24.60	90	22.14
19. Kansas City, Mo.[12]	391,000	479,072,000	72	28	May 1	June 1	13.75	11.50	4.50	1.40	31.15	100	31.15	55	17.32
20. Seattle, Wash.	383,200	297,521,194	80	20	Jan. 1	Mar. 1	38.57	13.75	13.20	10.50	76.02	50	38.01	60	22.81
21. Indianapolis, Ind.	382,100	666,461,290	65	35	Jan. 1	Jan. 1 July 1	10.65	10.30	3.15	2.30	26.40	100	26.40	80	21.12
22. Louisville, Ky.[13]	329,400	435,164,292	80	20	Sept. 1	Jan. 20	15.20	6.80	3.20*	4.20*	29.40*	100	29.40	80	23.52*

23. Rochester, N. Y.	328,200	634,665,209	100		Jan. 1	Jan. 1 June 1	14.91	10.84	5.50	1.16	32.41	100	32.41	75	24.31
24. Jersey City, N. J.	324,700	(not reporting)													
25. Toledo, Ohio	313,200	584,523,250	71	29	Jan. 1	Dec. 1 June 1	11.98	9.09	4.08	.85	26.00	100	26.00	80	20.80
26. Portland, Ore.[14]	310,000	342,908,795	85	15	Dec. 1, '27	May 5 Nov. 5	20.40	18.25	4.75	5.40	48.80	100	48.80	60	29.28
Group III Population 100,000 to 300,000															
27. Columbus, Ohio	299,000	594,323,150	75	25	Jan. 1	Dec. 20, '27 June 20, '28	8.60	8.36	3.99	.85	21.80	100	21.80	75	16.35
28. Denver, Colo.	294,200	440,118,465	70	30	Jan. 1	Jan. 1	10.46	14.37	4.23	3.84	32.90	100	32.90	80	26.32
29. Providence, R. I.[15]	286,300	630,340,520	61	39	Oct. 1, '27	Oct. 1, '27	16.23	6.14	.....	1.13	23.50	100	23.50	100	23.50
30. Oakland, Calif.[16]	274,100	270,516,831	85	15	July 1	Sept. 5	22.85	22.71	9.24	.....	54.80	100	54.80	50	27.40
31. St. Paul, Minn.[11]	260,000	180,252,056	80	20	Jan. 1	Jan. 1	32.70	15.14	15.54	7.65	71.03	38	26.99	80	21.59
32. Atlanta, Ga.	255,100	390,000,000	74	26	Jan. 1	May, July, & Sept.	8.40	6.60	11.00	5.00	31.00	100	31.00	70	24.80
33. Akron, Ohio	225,000	366,732,660	69	31	Jan. 1	Dec. 20, '27 June 20, '28	9.93	10.92	3.90	.85	25.60	100	25.60	70	17.92
34. Omaha, Nebr.	222,800	344,564,779	71	29	Jan. 1	May 1	11.85	13.00	4.44	2.06	31.35	100	31.35	60	18.81
35. Birmingham, Ala.	222,400	222,037,321	82	18	Sept. 1	Oct. 1	11.50	6.50	11.50	6.50	36.00	60	21.60	70	15.12
36. San Antonio, Texas	218,100	228,751,530	75	25	June 1	April 1	18.80	8.30	8.70	6.40	42.20	100	42.20	75	31.65
37. Dallas, Texas	217,800	(not reporting)													
38. Syracuse, N. Y.	199,300	313,945,831	100		Jan. 1	May 1	18.04	11.28	5.89	1.52	36.73	100	36 73	66	24.24
39. Worcester, Mass.	197,600	346,913,700	87	13	Dec. 1	Oct. 10	18.81	8.08*	1.22	1.09	29.20	100	29.20	85	24.82
40. Richmond, Va.[17]	194,400	262,536,680	93	7	Feb. 1	June 1 Nov. 1	16.00	7.50	.....	.....	23.50	100	23.50	67	15.75
41. Memphis, Tenn.	190,200	257,570,427	95	5	Jan. 1	July 1	16.00	6.50	9.80	2.00	34.30	100	34.30	67	22.98
42. New Haven, Conn.	187,900	320,888,245	85	15	Jan. 1	Mar. 1 Sept. 1	13.00	10.00	.33	.67	24.00	100	24.00	100	24.00
43. Dayton, Ohio[18]	184,500	345,676,290	75	25	Jan. 1	Dec. 1, '27 June 1, '28	10.04	9.67	4.44	.85	25.00	100	25.00	70	17.50
44. Norfolk, Va.	184,200	176,549,294	90	10	Jan. 1	July 1	19.40	9.70	....	....	29.10	100	29.10	60	17.46
45. Youngstown, Ohio	174,200	(not reporting)													
46. Hartford, Conn.	172,300	354,810,870	88	12	April 1	July 1	11.32	11.27	.25	.71	23.55	100	23.55	80	18.84
47. Houston, Texas	171,000	(not reporting)													
48. Fort Worth, Texas	170,600	164,938,477	74	26	Oct. 1, '27	Oct. 1, '27	16.60	9.50	9.00	6.70	41.80	100	41.80	55	22.99
49. Tulsa, Okla.	170,500	(not reporting)													
50. Grand Rapids, Mich.	164,200	265,691,000	70	30	April 1	July 1	12.46	13.40	3.25	3.44	32.55	100	32.55	80	26.04
51. Bridgeport, Conn.	160,000	264,217,255	82	20	April 1	April 1 Sept. 1	20.73*	7.95*	.24	.78	29.70	100	29.70	80	23.76
52. Miami, Fla.[19]	156,700	317,429,000	97	3	July 1	Nov. 1 Jan. 1	11.30	6.24	11.40	2.16	31.10	50	15.55	100	15.55
53. Des Moines, Iowa[20]	151,900	188,575,980	87	13	April 1	March Sept.	14.69	16.11	6.35	2.25	39.40	100	39.40	75	29.55
54. Springfield, Mass.	149,800	314,151,780	89	11	Dec. 1	Nov. 1	14.89	9.92	1.31	1.48	27.60	100	27.60	85	23.46
55. Flint, Mich.	148,800	192,015,900	77	23	Mar. 1	July 1 Dec. 1	15.67	16.28	6.40	3.65	42.00	100	42.00	70	29.40
56. Oklahoma City, Okla.	148,000	121,975,196	85	15	July 1	Jan. 1	15.20	18.69	7.50	2.50	43.89	100	43.89	45	19.75
57. Paterson, N. J.	144,900	(not reporting)													
58. Scranton, Pa.[7]	144,700	126,151,235	100	..	Jan. 3	Jan. 1	18.72	19.00	10.50	....	48.22	100	48.22	50	24.11
59. Jacksonville, Fla.	140,700	(not reporting)													
60. Nashville, Tenn.	139,600	169,607,122	75	25	Jan. 1	Aug. 1	16.50	3.50	9.00	2.00	31.00	100	31.00	75	23.25

COMPARATIVE TAX RATES OF 237 CITIES OVER 30,000 FOR 1928—*Continued*

	Census July 1, 1928	Assessed valuation	Per cent		City fiscal year begins	Date of collection of city tax	Tax rate per $1,000 of assessed valuation					Legal basis of assessment (per cent)	Adjusted tax rate to uniform 100% basis of assessment	Estimated ratio of assessed value to legal basis (per cent)	Final readjusted tax rate
			Realty	Personalty			City	School	County	State	Total				
61. Trenton, N. J.	139,000	(not reporting)													
62. Salt Lake City, Utah	138,000	191,083,238	65	35	Jan. 1	Sept. 17	11.00	14.80	4.50	2.70	33.00	100	33.00	65	21.45
63. Camden, N. J.	135,400	200,234,525	91	9	Jan. 1	June 1 Dec. 1	13.98	8.39	5.03	4.30	31.70	100	31.70	100	31.70
64. Fall River, Mass.	134,300	161,682,250	73	27	Jan. 1	Oct. 1	24.62	13.24	1.46	1.48	40.80	100	40.80	85	34.68
65. Erie, Pa.	130,000	142,884,556	96	4	Jan. 3	Mar. 1	13.20	14.00	7.00	.....	34.20	100	34.20	80	27.36
66. Wilmington, Del.[21]	128,500	136,050,650	100	..	July 1	July 1	15.60	3.40	8.00	1.50	28.50	100	28.50	100	28.50
67. Cambridge, Mass.[22]	125,800	188,528,200	88	12	April 1	Oct. 15	19.00	9.42	.88	2.10	31.40	100	31.40	100	31.40
68. Yonkers, N. Y.	121,300	301,891,030	100	..	Jan. 1	Apr. 1	16.34	10.33	4.22	1.06	31.95	100	31.95	87	27.80
69. Albany, N. Y.[23]	120,400	208,006,365	100	..	Jan. 1	Jan. 1	22.75	5.69	5.16	.....	33.60	100	33.60	80	26.88
70. San Diego, Calif.	119,700	91,956,120	70	30	July 1	Oct. 15	20.80	26.60	21.40	.....	68.80	100	68.80	37	25.46
71. New Bedford, Mass.	119,010	201,580,900	72	28	Dec. 1	Oct. 1	20.42	6.80	.99	.99	29.20	100	29.20	80	23.36
72. Kansas City, Kan.	118,300	137,975,196	81	19	Jan. 1	Nov. 1	12.70	16.00	4.50	2.10	35.30	100	35.30	50	17.65
73. El Paso, Texas.	117,800	102,116,970	80	20	Mar. 1	Jan. 1	11.50	8.50	9.80	6.70	36.50	100	36.50	70	25.55
74. Duluth, Minn.[11]	116,800	81,972,827	75	25	Jan. 1	Jan. 1	27.06	32.41	12.28	7.65	79.40	38	30.17	80	24.14
75. Canton, Ohio	116,800	230,291,390	73	27	Jan. 1	June 20 Dec. 20	7.73	10.25	3.27	.85	22.10	100	22.10	100	22.10
76. Elizabeth, N. J.	116,000	156,517,107	88	12	Jan. 1	June 1 Dec. 1	13.40	9.15	4.82	4.23	31.60	100	31.60	100	31.60
77. Reading, Pa.	115,400	282,570,000	100	..	Jan. 1	Mar. 1	10.00	12.00	4.00	.....	26.00	100	26.00	60	15.60
78. Tampa, Fla.[24]	113,400	278,283,122	89	11	June 1	Oct. 1	17.97	6.00	4.00	1.50	29.47	50	14.74	100	14.74
79. Lowell, Mass.[25]	111,000	136,675,260	82	18	Jan. 1	Oct. 15	25.64	.....	1.36	1.40	28.40	100	28.40	100	28.40
80. Tacoma, Wash.	110,500	(not reporting)													
81. Spokane, Wash.	109,100	86,736,161	75	25	Jan. 1	Feb. 5	20.00	13.50	12.51	11.79	57.80	50	28.90	86	24.85
82. Long Beach, Calif.	108,000	188,634,100	85	15	July 1	Oct. 8 Jan. 7	14.80	17.60	7.20	.....	39.60	100	39.60	50	19.80
83. Lynn, Mass.	105,500	136,977,895	86	4	Jan. 1	Nov. 1	15.92	8.81	1.66	2.01	28.40	100	28.40	100	28.40
84. Knoxville, Tenn.	105,400	155,415,923	80	20	Oct. 1	July 1	17.00	4.00	9.00	2.60	32.60	100	32.60	70	22.82
85. Fort Wayne, Ind.	105,300	(not reporting)													
86. Utica, N. Y.[23]	104,200	132,939,704	100	..	Jan. 1	Aug. 9	16.98	9.98	8.04	.....	35.01	100	35.01	69	24.15
87. Somerville, Mass.	102,700	120,172,300	92	8	Jan. 1	Oct. 15	16.90	8.15	1.08	2.27	28.40	100	28.40	80	22.72
88. Waterbury, Conn.	100,000	(not reporting)													
Group IV Population 50,000 to 100,000															
89. Savannah, Ga.	99,900	78,300,000	75	25	Jan. 1	April, July, Oct., Jan.	23.00	10.00	12.50	5.00	50.50	100	50.50	50	25.25
90. Hamtramck, Mich.	99,800	120,148,426	67	33	July 1	July 15	12.62	9.50	2.48	2.11	26.71	100	26.71	100	26.71
91. Allentown, Pa.	99,400	93,000,000	100	..	Jan. 1	Mar. 1	12.40	15.00	4.00	....	31.40	100	31.40	50	15.70
92. Wichita, Kan.	99,300	135,169,071	76	24	Oct. 15, '27	Nov., '27 June, '28	10.00	15.90	4.06	2.74	32.70	100	32.70	65	21.26
93. Evansville, Ind.	98,100	132,856,710	70	30	Jan. 1	May Nov.	10.70	10.00	5.80	2.30	28.80	100	28.80	100	28.80
94. Bayonne, N. J.	95,300	165,992,185	62	38	Jan. 1	June 1	15.30	12.38	7.61	4.40	39.69	100	39.69	80	31.75

95. Lawrence, Mass.	93,500	129,085,500	75	25	Jan. 1	Oct. 1	14.00	9.30	1.80	1.30	26.40	100	26.40	100	26.40
96. Schenectady, N. Y.	93,300	193,723,771	100	..	Jan. 1	Feb. 1 Aug. 1	13.12	9.87	2.96	1.03	26.98	100	26.98	95	25.63
97. Wilkes-Barre, Pa.	91,900	106,933,339	95	5	Jan. 1	April 1	16.70	16.00	8.90	....	41.60	100	41.60	75	31.20
98. Gary, Ind.	89,100	(not reporting)													
99. Harrisburg, Pa.	86,900	86,497,430	100	.	Jan. 5	Mar. 1	16.00	18.00	6.00	....	40.00	100	40.00	50	20.00
100. Highland Park, Mich.	86,400	134,539,700	74	26	July 1	July 15	10.40	11.40	2.68	2.81	27.29	100	27.29	80	21.83
101. South Bend, Ind.	86,100	201,560,420	65	35	Jan. 1	May 4 Nov. 5	7.45	10.75	4.10	2.30	24.60	100	24.60	75	18.45
102. Manchester, N. H.	85,700	113,440,314	70	30	April 1	April 1	15.25	7.15	2.17	2.93	27.50	100	27.50	100	27.50
103. Peoria, Ill.	84,500	88,722,802	70	30	Jan. 1	Jan. 1	16.33	13.75	3.97	3.00	37.05	100	37.05	100	37.05
104. Rockford, Ill.	82,800	96,055,000	72	28	Jan. 1	Mar. 15	17.30	13.80	4.80	3.00	38.90	100	38.90	60	23.34
105. Charlotte, N. C.	82,100	(not reporting)													
106. Shreveport, La.[26]	81,300	121,115,580	65	35	Jan. 1	Dec. 6	10.00	7.50*	9.25	5.75	32.50	100	32.50	55	17.88
107. Sioux City, Iowa	80,000	100,413,884	80	20	April 1	Jan. 1	11.75	16.62	3.88	2.25	34.50	100	34.50	60	20.70
108. Winston-Salem, N. C.	80,000	145,000,000	60	40	June 1	Mar. 1	6.00	4.00*	6.00	....	16.00	100	16.00	60	9.60
109. Lansing, Mich	79,600	149,622,815	76	24	May 1	July 15	11.67	9.52	3.78	3.17	28.14	100	28.14	80	22.51
110. Little Rock, Ark.	79,200	60,393,285	76	24	Jan. 1	Jan. 1	7.42	18.00	8.50	8.70	42.62	50	21.31	60	12.79
111. Portland, Maine	78,600	115,998,375	74	26	Jan. 1	Sept. 1	16.86	7.37	1.42	6.35	32.00	100	32.00	65	20.80
112. St. Joseph, Mo.	78,500	81,258,580	73	27	April 15	May 1	12.50	12.25	7.65	1.40	33.80	100	33.80	65	21.97
113. Charleston, S. C.[23]	75,900	23,102,935	72	28	Jan. 1	May 15 July 15	58.00	13.50	27.00	....	98.50	42	41.37	71	29.37
114. Sacramento, Calif.	75,700	105,706,990	87	13	Jan. 1	Oct. 15	21.15	13.20	21.35	....	55.38	100	55.38	72	39.87
115. Saginaw, Mich.	75,600	93,161,915	78	22	July 1	July 1	16.41	14.44	8.26	3.42	42.53	100	42.53	100	42.53
116. Binghamton, N. Y.[23]	74,800	119,546,160	100	..	Jan. 1	Jan. 1 July 1	15.97	10.22	5.95	....	32.14	100	32.14	75	24.11
117. Racine, Wis.	74,400	103,050,215	82	18	Jan. 1	Jan. 1	5.00	12.00	3.26	.75	21.01	100	21.01	78	16.39
118. Chester, Pa.	74,200	(not reporting)													
119. East St. Louis, Ill.	74,000	53,307,798	62	38	Jan. 1	May 1	20.30	18.00	6.00	3.00	47.30	100	47.30	40	18.92
120. Johnstown, Pa.	73,700	(not reporting)													
121. Chattanooga, Tenn.	73,500	109,088,536	87	13	Oct. 1	Oct. 1	12.09	6.51	10.00	2.00	30.60	100	30.60	60	18.36
122. Terre Haute, Ind.	73,500	(not reporting)													
123. Pawtucket, R. I.	73,100	138,092,800	70	30	Jan. 1	Oct. 1	12.98	5.85	....	1.17	20.00	100	20.00	100	20.00
124. Springfield, Ohio	73,000	(not reporting)													
125. New Britain, Conn.[2]	72,800	114,086,238	80	20	April 1	July 1	12.55	12.57	.88	....	26.00	100	26.00	80	20.80
126. Troy, N. Y.	72,300	(not reporting)													
127. Passaic, N. J.	71,800	101,706,268	83	17	Jan. 1	June 1 Dec. 1	17.67	12.10	4.80	4.72	39.29	100	39.29	100	39.29
128. Cicero, Ill.	71,600	(not reporting)													
129. Lincoln, Nebr.	71,100	116,855,639	79	21	Sept. 1	Oct. 1	7.75	15.00	1.83	2.60	27.18	100	27.18	75	20.39
130. Hoboken, N. J.[25]	71,000	99,169,553	93	7	Jan. 1	June 1 Dec. 1	36.60	....	7.54	4.37	48.51	100	48.51	75	36.38
131. Berkeley, Calif.	71,000	90,111,075	93	7	July 1	Oct. 21 Jan. 5	12.00	19.40	15.00	....	46.40	100	46.40	48	22.32
132. Mobile, Ala.	69,600	(not reporting)													
133. Altoona, Pa.	69,100	70,044,305	100	..	Jan. 2	Mar. 1	7.50	12.00	7.50	....	29.00	100	29.00	60	17.40
134. Wheeling, W. Va.	68,662	121,234,207	75	25	July 1	Nov. 1	8.65	9.30	5.50	1.40	24.85	100	24.85	70	17.40
135. Huntington, W. Va.	68,600	126,310,328	80	20	July 1	Nov. 1	6.58	11.89	3.70	1.30	23.47	100	23.47	80	18.78
136. Niagara Falls, N. Y.[23]	68,300	137,463,202	100	..	Jan. 1	Nov. 1	9.88	11.33	6.23	....	27.44	100	27.44	100	27.44
137. Bethlehem, Pa.	67,600	72,896,186	91	9	Jan. 1	Mar. 1	12.00	13.00	5.00	....	30.00	100	30.00	70	21.00
138. Quincy, Mass.	67,600	135,942,850	88	12	Jan. 1	Oct. 15	17.10	6.55	1.01	2.08	26.80	100	26.80	100	26.80
139. Springfield, Ill.	67,200	(not reporting)													
140. Brockton, Mass.	65,300	78,950,825	85	15	Dec. 1	Nov. 1	23.01	9.22	1.56	1.01	34.80	100	34.80	80	27.84
141. East Orange, N. J.	65,000	116,581,782	93	7	Jan. 1	June 1 Dec. 1	16.43	7.68	5.12	4.27	33.50	100	33.50	70	23.45

COMPARATIVE TAX RATES OF 237 CITIES OVER 30,000 FOR 1928—*Continued*

	Census July 1, 1928	Assessed valuation	Per cent		City fiscal year begins	Date of collection of city tax	Tax rate per $1,000 assessed valuation					Legal basis of assessment (per cent)	Adjusted tax rate to uniform 100% basis of assessment	Estimated ratio of assessed value to legal basis (per cent)	Final readjusted tax rate
			Realty	Personalty			City	School	County	State	Total				
142. Lakewood, Ohio	65,000	144,382,290	89	11	Jan. 1	Dec. 20 June 20	6.54	12.20	3.43	.85	23.10	100	23.10	75	17.33
143. Roanoke, Va.	64,600	66,603,631	86	14	Jan. 1	Nov. 1	16.67	8.33*	....	....	25.00	100	25.00	50	12.50
144. Union City, N. J.	64,400	(not reporting)													
145. Fresno, Calif.	64,000	48,870,753	81	19	July 1, '27	Oct. 1, '27 Jan. 1, '28	24.36	14.50	17.50	....	56.36	100	56.36	50	28.18
146. Jackson, Mich.	63,700	(not reporting)													
147. Montgomery, Ala.	63,100	(not reporting)													
148. Topeka, Kan.	62,800	93,683,306	75	25	Jan. 1, '29	Nov. 1, '28 June 20, '29	14.35	14.25	4.30	2.10	35.00	100	35.00	80	28.00
149. Pasadena, Calif.	62,100	(not reporting)													
150. Portsmouth, Va.	61,600	37,046,447	70	30	Jan. 1	Nov. 1	17.22	9.28	....	....	26.50	100	26.50	71	18.82
151. Pontiac, Mich.	61,500	78,537,876	65	35	Aug. 1	July 1 Jan. 1	17.02	19.33	11.04	2.90	50.29	100	50.29	75	37.72
152. Macon, Ga.	61,200	52,102,108	72	28	Jan. 1	April 15, Aug. 15, Dec. 15	13.75	....	17.00	5.00	35.75	100	35.75	47	16.80
153. Holyoke, Mass.	60,400	112,586,760	83	17	Dec. 1	Oct. 15	14.72	5.78	1.31	1.19	23.00	100	23.00	100	23.00
154. Covington, Ky.	59,000	(not reporting)													
155. Lancaster, Pa.	58,300	106,000,000	100	..	Jan. 1	Mar. 1	5.00	8.00	1.14	....	14.14	100	14.14	85	12.02
156. Cedar Rapids, Iowa	58,200	54,000,000	80	20	April 1	Jan. 1	13.50	19.25	6.13	2.25	41.13	100	41.13	50	20.57
157. Wichita Falls, Texas	58,026	50,166,110	78	22	April 1	Oct. 1	21.50	10.00	7.70	7.00	46.20	100	46.20	60	27.72
158. Oak Park, Ill.	57,700	46,371,639	85	15	Jan. 1	April 1	19.50	36.70	4.50	3.00	63.70	100	63.70	50	31.85
159. Newton, Mass.	57,300	(not reporting)													
160. Decatur, Ill.	57,100	40,000,000	82	18	May 1	Apr. 1	22.10	20.00	5.30	3.00	50.40	100	50.40	50	25.20
161. Augusta, Ga.	56,700	53,194,750	68	32	Jan. 1	April, July, Oct.	17.50	12.60	10.00	5.00	45.10	67	30.22	75	22.67
162. Kenosha, Wis.	56,500	69,573,230	80	20	Jan. 1	Jan. 1	19.25	16.33	5.14	9.84	50.56	100	50.56	55	27.81
163. Kalamazoo, Mich.	56,400	79,492,959	75	25	Jan. 1	July 1	11.00	14.66	6.10	2.96	34.72	100	34.72	80	27.78
164. Beaumont, Texas	56,300	59,354,190	79	21	July 1	Oct. 1	14.80	8.20	9.10	6.70	38.80	100	38.80	60	23.28
165. Hammond, Ind.	56,000	(not reporting)													
166. Charleston, W. Va.	55,200	(not reporting)													
167. Atlantic City, N. J.	54,700	316,740,857	95	5	Jan. 1	June 1 Dec. 1	14.58	3.88	4.42	4.32	27.20	100	27.20	90	24.48
168. Mount Vernon, N. Y.	54,700	141,928,981	100	..	Jan. 1	Jan. 1 July 1	12.55	11.09	3.32	1.20	28.16	100	28.16	85	23.94
169. Malden, Mass.	53,400	70,127,150	86	14	Jan. 1	Oct. 15	13.79	10.47	4.23	1.21	29.70	100	29.70	100	29.70
170. Woonsocket, R. I.	53,400	(not reporting)													
171. Newport News, Va.	53,300	30,492,969	84	16	Jan. 1	Dec. 1	18.50	13.00	....	....	31.50	100	31.50	50	15.75
172. St. Petersburg, Fla.	53,300	149,251,760	87	13	July 1	Oct. 1	14.75	3.50	2.50	.90	21.65	100	21.65	75	16.24
173. Medford, Mass.	52,900	75,518,500	90	10	Jan. 1	Oct. 15	16.50	9.00	1.40	2.50	29.40	100	29.40	90	26.46
174. New Castle, Pa.	52,500	56,682,810	93	7	Jan. 1	Mar. 1	11.75	15.30	7.50	....	34.55	100	34.55	67	23.15
175. Davenport, Iowa	52,469	66,670,020	87	13	April 1	Sept. 1	13.50	27.48	9.57	4.50	55.05	100	55.05	60	33.03

176. Greensboro, N. C.	51,900	(not reporting)													
177. Springfield, Mo.	51,700	43,412,072	70	30	July 1	Sept. 1	13.70	14.00	5.30	1.30	34.30	100	34.30	70	24.01
178. Stockton, Calif.	51,000	(not reporting)													
179. East Chicago, Ind.	50,800	(not reporting)													
180. Columbia, S. C.[27]	50,600	19,500,000	60	40	Jan. 1	Oct. 15	33.00	....	46.25	5.25	84.50	100	84.50	25	21.13
181. Galveston, Texas	50,600	58,960,560	75	25	July 1	Sept. 1	20.30	4.00	11.00	6.70	42.00	100	42.00	63	26.46
182. Madison, Wis.	50,500	141,800,940	83	17	Jan. 1	Jan. 1	8 45	8.50	4.15	.45	21.55	100	21.55	90	19.40
183. McKeesport, Pa.	50,400	(not reporting)													
184. Perth Amboy, N. J.	50,100	(not reporting)													
185. Elmira, N. Y.	50,000	(not reporting)													
186. Pittsfield, Mass.	50,000	(not reporting)													
Group V Population 30,000 to 50,000															
187. York, Pa.	49,900	55,204,486	97	3	Jan. 1	Mar. 1	9.50	15.00	10.00	....	34.50	100	34.50	60	20.70
188. Chelsea, Mass.	49,800	56,043,550	86	14	Jan. 1	April 1	27.06	10.25	....	3.69	41.00	100	41.00	100	41.00
189. Lima, Ohio	49,700	81,522,430	77	23	Jan. 1	{ Dec. { June	10.42	9.89	4.04	.85	25.20	100	25.20	80	20.16
190. Bay City, Mich.	49,600	47,761,432	80	20	Jan. 1	Aug. 1	15.84	18.20	4.68	2.98	41.70	100	41.70	85	35.45
191. Haverhill, Mass.	49,232	68,149,900	84	16	Jan. 1	Sept. 15	19.48	7.76	1.34	1.42	30.00	100	30.00	100	30.00
192. New Rochelle, N. Y.	48,800	167,930,208	100	..	Jan. 1	April 8	15.11	7.42	3.15	1.02	26.70	100	26.70	90	24.03
193. Lexington, Ky.	48,700	69,397,825	86	14	Jan. 1	Oct. 31	18.05	7.95	5.00	3.00	34.00	100	34.00	80	27.20
194. Evanston, Ill.	47,600	65,370,469	84	16	Jan. 1	Jan. 1	13.60	49.60	13.00	6.50	82.70	100	82.70	35	28.95
195. Durham, N. C.	47,600	82,656,109	60	40	June 1	Oct. 1	11.00	11.50	2.50	....	25.00	100	25.00	60	15.00
196. Battle Creek, Mich.	47,200	68,100,000	75	25	July 1	July 1	10.00	11.00	4.80	4.00	29.80	100	29.80	75	22.35
197. Aurora, Ill.	47,100	(not reporting)													
198. Muncie, Ind.	46,800	(not reporting)													
199. Columbus, Ga.	46,600	44,216,276	67	33	Jan. 1	Aug. 1	12.00	6.00	8.00	5.00	31.00	100	31.00	67	20.77
200. Waco, Texas	46,600	58,065,290	76	24	Oct. 1	Oct. 1	15.10	8.20	5 90	6.40	35.60	100	35.60	60	21.36
201. Muskegon, Mich.	46,600	(not reporting)													
202. Jamestown, N. Y.[23]	46,000	64,185,854	100	..	Jan. 1	July 1	12.12	12.23	9.19	....	33.54	100	33.54	60	20.12
203. Brookline, Mass.	45,700	149,351,500	87	13	Jan. 1	Oct. 15	12.29	4.76	1.19	3.06	21.30	100	21.30	100	21.30
204. San Jose, Calif.	45,500	(not reporting)													
205. Chicopee, Mass.	45,400	(not reporting)													
206. Fitchburg, Mass.	45,200	60,109,875	77	23	Dec. 1	April 1	17.80	8.97	1.46	1.37	29.60	100	29.60	100	29.60
207. Austin, Texas	45,133	48,460,313	70	30	Jan. 1	Jan. 1	11.80	8.00	8.50	6.70	35.00	100	35.00	67	23.45
208. Lorain, Ohio	44,900	83,159,105	73	27	Jan. 1	{ Dec. 20 { June 20	8.73	9.32	2.70	.85	21.60	100	21.60	85	18.36
209. Pueblo, Colo.	44,200	37,170,300	76	24	Jan. 1	{ Mar. 1 { Aug. 1	26.40	15.09	9.25	3.84	54.58	100	54.58	70	38.21
210. Hamilton, Ohio	44,200	97,315,260	75	25	Jan. 1	{ Dec. 20 { June 20	8.60	6.52	3.10	.85	19.07	100	19.07	100	19.07
211. Williamsport, Pa.	44,000	(not reporting)													
212. Stamford, Conn.[28]	43,800	91,721,868	75	25	Jan. 1	Sept. 1	18.94	10.83	.75	....	30.52	100	30.52	60	18.32
213. Butte, Mont.	43,600	(not reporting)													
214. Everett, Mass.	43,300	(not reporting)													
215. Salem, Mass.	43,000	57,480,300	81	19	Jan. 1	Sept. 1	19.76	8.71	1.65	1.18	31.30	100	31.30	100	31.30
216. Rock Island, Ill.	42,700	24,105,768	75	25	April 1	Mar. 1	13.10	20.00	6.00	3.00	42.10	100	42.10	50	21.05
217. Dubuque, Iowa	42,300	46,868,508	75	25	April 1	Jan. 1	14.93	12.40	7.42	2.25	37.00	100	37.00	70	25.90
218. Council Bluffs, Iowa	42,300	(not reporting)													
219. Phoenix, Ariz.	42,100	56,087,854	70	30	July 1	Oct. 10	15.80	13.80	15.20	7.70	52.50	60	31.50	50	15.75
220. Joliet, Ill.	41,900	1,097,398	80	20	Jan. 1	Jan. 1	14.10	27.50	8.10	3.00	52.70	100	52.70	60	31.62
221. Portsmouth, Ohio	41,200	(not reporting)													

COMPARATIVE TAX RATES OF 237 CITIES OVER 30,000 FOR 1928—*Continued*

	Census July 1, 1928	Assessed valuation	Per cent		City fiscal year begins	Date of collection of city tax	Tax rate per $1,000 of assessed valuation					Legal basis of assessment (per cent)	Adjusted tax rate to uniform 100% basis of assessment	Estimated ratio of assessed value to legal basis (per cent)	Final readjusted tax rate
			Realty	Personalty			City	School	County	State	Total				
222. West New York, N. J.	40,900	(not reporting)													
223. New Brunswick, N. J.	40,800	42,488,035	91	9	Jan. 1	June 1 Dec. 1	19.70	12.50	9.70	4.30	46.20	100	46.20	80	36.96
224. Taunton, Mass.	40,600	(not reporting)													
225. Kokomo, Ind.	40,400	38,605,295	67	33	Jan. 1	June Nov.	10.00	9.45	3.60	2.33	25.38	100	25.38	90	22.84
226. Quincy, Ill.	39,800	(not reporting)													
227. Superior, Wis.	39,671	48,608,988	83	17	Jan. 1	Dec. 15	8.33	13.58	11.88	.61	34.40	100	34.40	70	24.08
228. East Cleveland, Ohio	39,400	92,310,160	80	20	Jan. 1	Dec. 1 June 1	6.55	12.67	3.43	.85	23.50	100	23.50	70	16.45
229. Wilmington, N. C.	39,100	(not reporting)													
230. Ogden, Utah	39,100	40,443,120	73	27	Jan. 1	Sept. 1	11.00	16.40	4.30	3.50	35.20	100	35.20	60	21.12
231. Poughkeepsie, N. Y.[23]	39,100	46,632,750	100	..	Jan. 1	Feb. 15	19.56	8.38*	9.02	....	36.96	100	36.96	80	29.57
232. Danville, Ill.	38,800	31,298,311	72	28	May 1	Jan. 1	14.50	13.80	4.00	3.00	35.30	100	35.30	60	21.18
233. Lynchburg, Va.	38,600	43,500,000	93	7	Jan. 1	Sept. 15	13.50	10.00	....	....	23.50	100	23.50	60	14.10
234. Easton, Pa.	38,400	39,390,166	100	..	Jan. 1	July 1	13.50	15.00	7.00	....	35.50	100	35.50	50	17.75
235. Hazleton, Pa.	38,300	29,275,062	93	7	Jan. 5	April 1	13.00	24.00	8.91	....	45.91	100	45.91	50	22.96
236. Petersburg, Va.	37,800	29,632,500	90	10	July 1	July 1	18.53	6.47*	....	....	25.00	100	25.00	75	18.75
237. Cranston, R. I.	37,500	(not reporting)													
238. Waterloo, Iowa	37,100	(not reporting)													
239. Meriden, Conn.	37,100	(not reporting)													
240. Waltham, Mass.	37,100	(not reporting)													
241. Lewiston, Me.	36,600	34,255,990	70	30	Mar. 1	Aug. 21	16.00	5.50	2.00	7.00	30.50	100	30.50	67	20.44
242. Orange, N. J.	36,500	44,066,644	93	7	Jan. 1	June 1 Dec. 1	21.61	11.60	5.12	4.27	42.60	100	42.60	80	34.08
243. Clifton, N. J.	36,200	42,211,250	90	10	Jan. 1	June 1 Dec. 1	20.63	13.82	6.05	5.90	46.40	100	46.40	80	37.12
244. Amsterdam, N. Y.[23]	36,200	30,905,012	100	..	Jan. 1	Aug. 1	15.28	19.11	12.04	....	46.43	100	46.43	60	27.86
245. Norristown, Pa.	36,200	25,107,775	92	8	Jan. 1	July 1	12.00	19.00	4.00	.....	35.00	100	35.00	33	11.55
246. Warren, Ohio	36,100	74,518,780	90	10	Jan. 1	Dec. 20	7.00	10.05	3.50	.85	21.40	100	21.40	90	19.26
247. Green Bay, Wis.[23]	36,100	52,009,335	79	21	Jan. 1	Mar. 21	11.18	10.40	8.42	.....	30.00	100	30.00	80	24.00
248. Colorado Springs, Colo.	36,000	41,270,910	83	17	Jan. 1	Jan. July.	14.00	15.75	7.95	3.84	41.54	100	41.54	80	33.23
249. Revere, Mass.	36,000	(not reporting)													
250. Elgin, Ill.	36,000	(not reporting)													
251. Auburn, N. Y.[23]	35,700	52,246,971	100	..	July 1	July 1	11.30	4.25	8.07	.....	23.62	100	23.62	98	23.15
252. Moline, Ill.	35,600	24,773,885	70	30	April 1	Mar. 15	15.30	20.00	3.00	6.00	44.30	100	44.30	60	26.58
253. Sheboygan, Wis.	35,100	48,484,126	81	19	Jan. 1	Jan. 1	15.52	10.57	4.64	.65	31.38	100	31.38	65	20.46
254. Irvington, N. J.	34,600	71,521,757	87	13	Jan. 1	June 1 Dec. 1	15.15	11.40	7.78	1.50	35.83	100	35.83	100	35.83
255. Anderson, Ind.	34,600	(not reporting)													
256. Cumberland, Md.	34,400	46,000,000	70	30	Apr. 1	July 25	10.00	4.75	9.95	2.56	27.26	100	27.26	65	17.72

257. Montclair, N. J.	33,700	102,108 051	93	7	Jan. 1	June 1 Dec. 1	14.60	9.50	7.74	1.66	33.50	100	33.50	90	30.15
258. Watertown, N. Y.	33,700	44,941,575	100	..	July 1	July 1	15.60	9.80	8.76	1.44	35.60	100	35.60	80	28.48
259. Marion, Ohio	33,400	49,291,430	64	36	Jan. 1	June 1 Dec. 1	9.40	9.07	4.28	.85	23.60	100	23.60	100	23.60
260. Oshkosh, Wis.[23]	33,200	59,916,285	82	18	Jan. 1	Jan. 1	12.05	8.74	5.71	.....	26.50	100	26.50	80	21.20
261. Muskogee, Okla.	33,200	29,333,582	80	20	July 1	Nov. 1 June 1	15.32	14.87	9.69	2.50	42.38	100	42.38	60	25.43
262. Port Arthur, Texas	33,000	30,760,500	78	22	April 1	Oct. 1	18.40	6.50	6.30	6.40	37.60	100	37.60	70	26.32
263. Steubenville, Ohio	32,600	78,400,000	70	30	Jan. 1	June 20 Dec. 21	4.85	9.25	5.12	.85	20.07	100	20.07	85	17.06
264. Mansfield, Ohio	32,500	73,009,880	74	26	Jan. 1	Dec. 20 June 20	6.80	8.90	4.85	.85	21.40	100	21.40	100	21.40
265. Plainfield, N. J.	32,500	55,815,627	88	12	Jan. 1	June 1 Dec. 1	17.50	11.40	4.80	4.30	38.00	100	38.00	60	22.80
266. Alameda, Calif.	32,400	29,139,500	85	15	July 1, '27	Oct. 15, '27	17.58	17.92	18.70	.....	54.20	100	54.20	56	30.35
267. Kearny, N. J.	32,100	72,059,701	82	18	Jan. 1	June 1 Dec. 1	11.45	10.22	8.11	4.67	34.45	100	34.45	70	24.12
268. Fort Smith, Ark.	32,100	(not reporting)													
269. Asheville, N. C.	32,000	100,000,000	80	20	Sept. 1	Sept. 1	12.60	3.60	10.90	....	27.10	100	27.10	75	20.33
270. Hagerstown, Md.	32,000	38,550,400	90	10	June 1	June 1	11.20	7.77	5.23	2.55	26.75	100	26.75	100	26.75
271. Middletown, Ohio	31,900	75,699,190	72	28	Jan. 1	June Dec.	4.69	6.73	3.10	.85	15.37	100	15.37	85	13.06
272. Sioux Falls, S. D.	31,200	44,260,033	75	25	Jan. 1	Mar. 1 Oct. 1	13.27	15.74	4.01	3.15	36.17	100	36.17	70	25.32
273. Rome, N. Y.	31,100	27,906,029	100	..	Jan. 1	Jan. 1 July 1	15.26	13.36	1.35	6.24	36.21	100	36.21	67	24.26
274. Raleigh, N. C.	31,000	51,715,748	74	26	June 1	Sept. 20	11.50	11.10	5.80	....	28.40	100	28.40	65	18.46
275. Richmond, Ind.	31,000	39,495,933	80	20	Jan. 1	May 1 Nov. 1	12.50	12.20	4.50	2.30	31.20	100	31.20	100	31.20
276. Clarksburg, W. Va.	30,900	50,588,378	75	25	July 1	Oct. 1	7.60	8.90	6.00	1.30	23.80	100	23.80	100	23.80
277. Great Falls, Mont.	30,900	49,215,445	75	25	July 1	May 31 Nov. 30	24.25	22.50	14.50	4.33	65.58	100	65.58	28	18.36
278. Norwood, Ohio	30,800	72,490,000	85	15*	Jan. 1	June 1 Dec. 1	8.06	7.19	6.04	.85	22.14	100	22.14	100	22.14
279. Port Huron, Mich.	30,700	37,972,835	85	15	May 1	July 1	13.90	15.70	6.85	3.26	39.71	100	39.71	100	39.71
280. Bloomington, Ill.	30,700	28,700,000	74	26	May 1	Mar. 1	16.95	13.75	3.30	3.00	37.00	100	37.00	60	22.20
281. Newark, Ohio	30,500	(not reporting)													
282. Zanesville, Ohio	30,450	(not reporting)													
283. La Crosse, Wis.	30,400	(not reporting)													
284. Newburgh, N. Y.[28]	30,400	38,927,376	100	..	Jan. 1	Mar. 15 Sept. 15	14.60	8.80	10.41	....	33.81	100	33.81	60	20.29
285. Norwalk, Conn.	30,100	(not reporting)													
286 Nashua, N. H.	30,000	(not reporting)													
Canadian Cities															
1. Montreal, Que.[29]	699,500	836,873,420	100	..	Jan. 1	May 1 Oct. 1	13.50	7.00	....	....	20.50	100	20.50	100	20.50
2. Toronto, Ont.[30]	585,742	926,027,622	100	..	Jan. 1	May 4 July 4 Sept. 4	21.90	9.90	....	....	31.80	100	31.80	75	23.85
3. Winnipeg, Man.[31]	202,377	227,862,310	100	..	Jan. 1	June 15	16.07	13.53	....	1.40	31.00	86	26.66	100	26.66
4. Vancouver, B. C.[32]	142,150	232,335,046	100	..	Jan. 1	Aug. 3	21.16	9.84	....	....	31.00	78	24.18	100	24.18
5. Quebec, Que.[33]	133,000	102,928,689	100	..	May 1	Nov. 1	21.30	9.50	....	....	30.80	100	30.80	80	24.64

COMPARATIVE TAX RATES OF 237 CITIES OVER 30,000 FOR 1928—*Continued*

	Census July 1, 1828	Assessed valuation	Per cent		City fiscal year begins	Date of collection of city taxes	Tax rate per $1,000 of assessed valuation					Legal basis of assessment (per cent)	Adjusted tax rate to uniform 100% basis of assessment	Estimated ratio of assessed value to legal basis (per cent)	Final readjusted tax rate
			Realty	Personalty			City	School	County	State	Total				
6. Hamilton, Ont.	127,447	153,619,250	100	..	Jan. 1	June 1 Sept. 1	20.90	12.60	....	....	33.50	100	33.50	100	33.50
7. Ottawa, Ont.[34]	122,731	145,838,403	100	..	Jan. 1	June 18 Nov. 18	20.75	10.95	....	....	31.70	100	31.70	67	21.24
8. Calgary, Alta.[35]	72,500	55,608,939	100	..	Jan. 1	June, Aug., Oct.	22.30	22.70	....	....	45.00	80*	36.00	100	36.00
9. London, Ont.	68,404	77,824,099	100	..	Jan. 1	June 18, Aug. 18, Oct. 18	21.40	14.21	....	....	35.61	100	35.61	80	28.49
10. Edmonton, Alta.[36]	67,083	59,766,310	100	..	Jan. 1	May, July, Oct., Dec.	24.30	22.70	....	....	47.00	78	36.66	100	36.66
11. Windsor, Ont.	66,893	74,458,509	100	..	Jan. 1	June 15 Oct. 15	18.60	16.40	....	....	35.00	100	35.00	60	21.00
12. Halifax, N. S.[37]	55,000	54,247,850	100	..	May 1	May 1 Sept. 1	23.80	10.80	.90	....	35.50	100	35.50	80	28.40
13. St. John, N. B.	55,000	51,004,300	100	..	Jan. 1	Jan., Aug., Oct.	9.40	12.20	8.00	....	29.60	100	29.60	100	29.60
14. Verdun, Que.	47,000	(not reporting)													
15. Victoria, B. C.[38]	42,000	53,116,291	100	..	Jan. 1	Aug. 15	28.83	12.17	....	....	41.00	74	30.34	100	30.34
16. Regina, Sask.[39]	42,000	40,616,695	100	..	Jan. 1	June 30 Dec. 31	20.41	18.30	....	1.59	40.30	81	32.64	68	22.19
17. Sou. Vancouver, B. C.[40]	40,000	24,651,239	100	..	Jan. 1	Jan. 1	22.82	27.18	....	....	50.00	65	32.50	75	24.38
18. Three Rivers, Que.	36,500	(not reporting)													
19. Hull, Que.	35,233	(not reporting)													
20. Saskatoon, Sask.	33,000	(not reporting)													

* Estimated.

[1] *New York City.* The assessed valuation is exclusive of $916,384,320 of dwellings exempted from local taxation until 1932 but assessed for state tax. The official computation gives a single rate for city, school and county purposes; the county rate is computed upon the same basis as when it was levied on the boroughs; the rates for city and school are in proportion to appropriations. In addition to the rate given, levies are made on the several boroughs and city at large for local improvements. The estimated ratio of assessed to true value is based upon the state equalization table.

[2] *Chicago.* The figures given are 1927 valuation and 1928 tax levy. The city rate includes sanitary district and south park district rates, the rate given being for the south park district (central business section and greater part of south side). Rates in other parts of the city are slightly higher because of variations in the park rate.

[3] *Philadelphia.* The city rate includes the cost of county government, which is consolidated with the city. The rates given are on city realty, comprising 95 per cent of all realty; suburban realty (4½ per cent of all realty) is taxed at two-thirds, and farm realty (½ per cent) at one-half the rate on city realty,—except that property in independent poor districts (having local poor taxes) is further relieved of such poor taxes. Money at interest and vehicles to hire, comprising the personalty valuation, are taxed at 4 mills. There is no state tax in Pennsylvania on property subject to local taxation.

[4] *Los Angeles.* The population is a local estimate. The city rate includes flood control, 80 cents. There is no state tax on real estate in California.

[5] *Cleveland.* The school rate, for all Ohio cities, includes a state rate for schools of $2.65, collected by the county and distributed to the school districts.

[6] *Baltimore.* There is no county rate. There are several rates applied to different bases of valuation (see 1926 tabulation for details, December, 1926, REVIEW). Personal property of manufacturers is exempt from taxation.

[7] *Pittsburgh and Scranton.* The city rate upon improvements is one-half the rate upon land, the rate shown being the weighted average of the two rates. Machinery is exempt from taxation.

[8] *San Francisco.* The city rate includes the county, which is consolidated with the city. The assessed valuation reported does not include "operative property" taxed by the state only. Of the valuation reported, $88,455,023 unsecured personal property has a rate of $38.

[9] *Washington.* Appropriations for the District of Columbia are made by Congress, a lump sum of $9,000,000 thereof being paid by the federal treasury. Intangible personalty, $495,908,396, included in the valuation reported, is taxed at one-half of one per cent. Banks, trust companies and public service corporations are taxed at various rates on earnings or receipts. There is a single rate for all purposes, the school rate being estimated.

[10] *Newark.* The state rate includes a $2.66 school tax, which is returned to the local schools.

[11] *Minneapolis, St. Paul, Duluth.* The Minnesota statutes provide for five classes of property, assessed at varying bases of true value: real estate (except unplatted) is assessed at 40 per cent; iron ore at 50 per cent; personalty, in three classes, is assessed at 10 per cent, 25 per cent, and 33⅓ per cent, respectively. The average of all is as reported. Money and credits (not included in the valuation reported) are taxed at 3 mills on the dollar. The total rate in Minneapolis varies slightly in various wards due to varying rates for street maintenance.

[12] *Kansas City, Mo.* The valuation given is for city tax purposes; the valuation of real estate used for school, county and state purposes is about one-third larger. The rates shown are adjusted to the city valuation basis. In addition, a $2.50 park and boulevard maintenance tax on land only is levied, equivalent to a tax of 38 cents on the total valuation.

[13] *Louisville.* Of the valuation reported, $23,500,000 stock of banks, trust and life insurance companies is taxed $2 per $1,000 for city and $4 for schools. Unmanufactured agricultural products, $5,000,000, are taxed $1.50 per $1,000 for city purposes.

[14] *Portland.* The school rate includes $2.15 county school levy, and $2.20 state elementary school levy, which are returned to the local school districts.

[15] *Providence.* There is no county government in Rhode Island. In addition to the rate given, $4 per $1,000 is levied on intangible personalty.

[16] *Oakland.* The city rate includes $4.10 water utility district rate.

[17] *Richmond.* The cities of Virginia are autonomous, having no county government.

[18] *Dayton.* The city rate includes $2.07, and the county rate, $.24, flood prevention.

[19] *Miami.* Rates of $24 per $1,000 for school, $47.50 for county and road, and $9 for state, are levied upon separate valuations but are readjusted to the city valuation reported.

[20] *Des Moines.* Taxable values in Iowa are one-quarter of assessed values. Moneys and credits, assessed at $32,001,959, not included in the valuation reported are taxed at 5 mills.

[21] *Wilmington.* The valuation shown includes $2,388,000 public service corporation property which is taxed at $39 for city purposes and $8.50 for school purposes. The state tax is for schools.

[22] *Cambridge.* The state rate includes metropolitan sewer and park rate.

[23] *Albany, Utica, Charleston, Binghamton, New Britain, Niagara Falls, Jamestown, Poughkeepsie, Amsterdam, Green Bay, Auburn, Oshkosh, Newburgh.* The county rate includes state rate, the separation not being reported.

[24] *Tampa.* Rates of $30 per $1,000 for school, $20 for county, and $7.50 for state, are levied upon separate valuations but are readjusted to the city valuation reported.

[25] *Lowell, Hoboken.* The city rate includes schools, the separation not being reported.

[26] *Shreveport.* Valuation along river pays an additional levy of $5 for levee protection.

[27] *Columbia.* The county rate includes schools, the separation not being reported.

[28] *Stamford.* The city rate is the weighted average of the city and town rates on their respective valuations; the school rate is estimated.

[29] *Montreal.* The valuation is for 1927. The school rate reported is the Catholic rate; the Protestant rate is $10, and the neutral rate, $12, the average of all being $9.36.

[30] *Toronto.* Realty valuation includes 10.4 per cent business and 6.6 per cent income. Dwellings up to $4,000 valuation are allowed a certain exemption from general taxation but not school taxation. The school rate given is the public school rate; the separate school rate is $14.25.

[31] *Winnipeg.* Land, valued at $114,859,300, is assessed at 100 per cent; buildings are assessed at 66⅔ per cent; the ratio of rateable assessment to the total valuation is 85.8 per cent.

[32] *Vancouver.* Land, assessed at $128,010,071, is taxed at 100 per cent; improvements, assessed at $104,324,975, are taxed at 50 per cent; the ratio of taxable valuation to the total is 77.5 per cent. The actual tax levy is $34.44, but was reported $30.91 because over 93 per cent was paid before the expiration of a 10 per cent discount period.

[33] *Quebec.* The city rate includes $5 for water paid by $44,504,260 valuation which is exempt from general taxation.

[34] *Ottawa.* The school rate given is the public school rate; the separate school rate is $17.05.

[35] *Calgary.* Land is assessed at 100 per cent, improvements at 50 per cent; in addition to the rate shown there is a $2 levy on land only for provincial purposes.

[36] *Edmonton.* Land, valued at $34,542,170, is assessed at 100 per cent; improvements are assessed at 60 per cent; the ratio of taxable to true valuation is 78 per cent.

[37] *Halifax.* Realty valuation includes 13.5 per cent business, and 4.8 per cent household, assessment.

[38] *Victoria.* Land is assessed at 100 per cent, improvements at 50 per cent, the ratio of taxable to the total valuation being 74 per cent.

[39] *Regina.* Realty valuation includes 15 per cent business and income. Land, valued at $22,506,260, is assessed at 100 per cent; improvements, at 60 per cent. The separate school rate is $5.90 higher than the public school rate reported, on a valuation of $3,046,936.

[40] *South Vancouver.* Land, valued at $11,526,411, is assessed at 100 per cent; improvements, at 50 per cent.

RECENT BOOKS REVIEWED

THE NATIONAL BUDGET SYSTEM. By W. F. Willoughby, Director, Institute for Government Research. Baltimore, Md.: Johns Hopkins Press, 1927. Pp. 343.

It is eminently fitting that one who did pioneer service in arousing the national government to a realization of the imperative need for reform in financial procedure should review the results of the first five years under the national budget and suggest changes for its improvement.

The central purpose of the study appears to be to describe the financial procedure of the national government as it exists today under the Budget and Accounting Act of 1921. The book opens with an historical sketch of the movement for the adoption of a national budget system and a description of the special agencies established and the adjustments made by Congress to facilitate the consideration of the budget proposals. Parts two, three, and four deal with the formulation of the budget, action upon the budget by Congress, and execution of the budget. The author proceeds to the suggestion of modifications which, in his judgment, would tend to improve the budget system. The description is accurate and detailed, the suggestions well-reasoned and thought-provoking.

Dr. Willoughby points out that "the five years that the new budget system has been in operation have been years of retrenchment, when every effort has been made to curtail government activities and reduce expenditures." In a period of expansion of government activities, the assumption of a retrenchment policy by the chief executive in the hope that it would prove politically advantageous might cause a serious breach between the executive and legislative branches. There is no denying that the attempt which has been made to adapt a British custom to the exigencies of the American political system (pp. 140–142, 152–155) has been partially successful, but it is submitted that perfection should not be claimed for even the basic principles of a new institution so foreign in its conception to our separation of powers, until it has been tried in a fire of more consuming force (p. 286).

The picture of an embattled treasury defended by a militant president against the assaults of Congress is repeatedly brought forward (pp. 9, 26, 97, 184). While this may have been a true picture during the five years just past, we may well witness a complete reversal of policy at no far distant date. With the rapid reduction of the public debt and the present tendency of Congress to rely less and less upon direct taxation, we may expect a more vigorous demand for expansion of federal activities. Where does the budget system stand in such a program? There is no denying that Congress has reluctantly relinquished (temporarily) its power to initiate appropriations (pp. 22, 49), but there is no assurance that this will not be resumed. Under the present system it is the president, acting through his Bureau of the Budget, who actually fixes the final amount which may be expended by the various organization units of the government under his control (pp. 175–187), except Congress itself and the judiciary. It is submitted that this may, in the last analysis, well be held to be an unconstitutional delegation of legislative power to the executive. Similar questions are now being raised in the states.

In his suggestions for the improvement of the system the author advocates the withdrawal of the Bureau of the Budget from the Treasury Department and its allocation to the office of the President. He suggests that the Bureau of Efficiency, the General Supply Committee, the Public Building Commission, and the Joint Committee on Printing should be abolished and their duties transferred to the Bureau of the Budget. This recommendation is made on the ground that the Bureau should be recognized as the sole agency of general administration. To be consistent, such a suggestion might also call for a merging of the Civil Service Commission and the Personnel Classification Board with the general administrative agency. If logically carried out, such a plan would probably elevate the Bureau into just such a "super-cabinet" position as was feared by Congress when the budget plan was first broached (pp. 40). It would seem to some that a combination of the General Accounting Office with the Bureau of the Budget, under the comptroller general would probably offer a solution more in harmony with our political traditions—for the purpose of overseeing administration and reporting to Congress upon the manner in which its appropriations have been expended.

The remaining suggestions are equally stimulating. Supplementary budgets for revenue-producing enterprises, the placing of the District of Columbia budget in the hands of the District Commissioners, the improvement of the appropriation system by the abolition of permanent appropriations, changes in the treatment of unexpended balances, the financing of supply services and the revision of appropriation heads and the phraseology of appropriation acts, and the improvement of the accounting and reporting system are all important reforms which would tend to make the budget more intelligible to the public. In a democracy, that should be the chief aim of a budget—not uncompromising economy.

HARVEY WALKER.

Ohio State University.

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ZONING CASES IN THE UNITED STATES. By Edward M. Bassett and Frank B. Williams. New York: Regional Plan of New York and its Environs, 1928. Pp. 57.

Someone has said that one half of city planning is salesmanship. Of its branch, zoning, one half is the law. In the field of zoning the conflict is between the individualist and group action for the common good, with the lawyer appearing as the hired assassin or the defender of the fair. The technician helplessly looks on as his perfect creation is pushed about, an ear lopped off or mayhap the torso truncated by these skilled adversaries, with the court as umpire.

In the twelve years since zoning was first adopted in the United States the zoning battle has been waged with over six hundred engagements in the courts of sufficient importance to be cited in this first exhaustive listing of its legal progress. These cases are now classified for speedy reference under forty-two heads according to subject matter, with an equally long index by states and another of all cases arranged alphabetically. Not light reading this, nor with an easily discernible plot, but the progress of civilization itself is hinted at in some of the headings, such as the first one: "Billboards, Zoning of, Valid," with a list of cases in which it has been so held.

The present compilation was made as a part of the Regional Survey of New York and will appear as an appendix to Volume VI of the report, but the immediate value of such a guide to legal precedents was deemed so great that the Committee on the Regional Plan of New York and its Environs decided on its publication separately in advance. It is a high example of the thoroughness and detail with which city planning must be studied in all its phases in order to serve the community efficiently.

ARTHUR C. COMEY.

*

TAX RATES, ASSESSED VALUATIONS, AND LOCAL INDEBTEDNESS IN MINNESOTA, 1928. Publication No. 24 of the League of Minnesota Municipalities. Compiled by Francis J. Putnam. Pp. 33.

This bulletin is a compilation of bare facts concerning taxation and indebtedness in the State of Minnesota for the year 1928. The report does not attempt to analyze the material beyond the computation of a few percentages and per capita valuations and yields. The first tabulation in the bulletin presents the tax rates and assessed valuations applying in each of 725 cities, villages, and boroughs in the state. In a second tabulation, the League publishes for the first time reports of the outstanding indebtedness of the various municipal subdivisions in the state. This table shows that city and village bonds are outstanding for fifteen different purposes. The statement also includes the amounts held in sinking funds, the net bonds, the warrants outstanding, and the net debt. It is interesting to note that an appreciable number of cities and villages in Minnesota have no debt. A third tabulation sets forth the assessed valuations in the various counties. Valuations here are given under the following heads: unplatted land, platted land, personal property, money and credits. In addition to giving facts on the amount of money yielded by the various taxes and special assessments, columns in this tabulation also set forth the various purposes for which levies are made in the counties and the amount of the levy in each case. The fourth and last tabulation presents a complete picture of the outstanding indebtedness of the various counties in Minnesota.

MARTIN L. FAUST.

*

THE AMERICAN PARTY BATTLE. By Charles A. Beard. New York: The Macmillan Co., 1928.

This is a paper-covered volume of 150 pages, and is one of the series known as the "World Today Bookshelf." In this little volume Dr. Beard has told the story of the development of American political parties with a zest and bril-

liance probably not elsewhere equaled. The first chapter, in which he discusses the nature of American political parties, is a real contribution. The subsequent chapters are largely familiar history, told, to be sure, with some new interpretations and in a most entertaining style. But even those who know this history very well, will find plenty of stimulation in the pages of the first chapter.

In it he considers the various theories which have been advanced to explain the bi-partisan alignment, and he pleasantly demolishes all of them. James Madison, Lord Macaulay, Brander Matthews, and James Bryce are all discarded; and he finds the origin of parties in a multitude of forces that almost defy analysis. In a word, he repudiates the simple idea, cloaked under various theories, that "God made Democrats and Republicans, and that is all there is to it."

In the second chapter Dr. Beard begins with the Federalists and the early Republicans, and presently betrays his thesis in a single sentence: "In fact, there has been no sharp break in the sources of party strength, in policy, or in opinion." The implication is that during all these years the battle has been waged between men of the same type as those who took up the cudgels in 1789. He frequently refers to the "Hamilton-Webster-McKinley-Coolidge Party," and speaking of 1896 declares, "In not a single relation did they depart from the traditions of a hundred years" (p. 111). And speaking of the other party he says, "With a fidelity to promises not always observed in American politics, the Democrats under the leadership of President Wilson passed a series of laws that squared fairly well with the historic principles of the Jefferson-Jackson-Bryan heritage" (p. 118).

The point is very well made again and again, and even the most skeptical of readers could hardly run through the pages of this book without feeling that perhaps the great American party battle has not been quite the sham that so many hostile critics busily tell us that it is today.

Kirk H. Porter.

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*

Justice and Administrative Law, A Study of the British Constitution. By William A. Robson. London: Macmillan and Co., 1928.

Mr. Robson, who is a barrister of Lincoln's Inn and lecturer in law at the London School of Economics, has presented in this book perhaps the best introductory treatment of a problem on which a number of noteworthy studies have appeared in this country within the past year. As Mr. Robson phrases the problem, "The social legislation of the past fifty years has introduced a new element into the Constitution. . . . Large judicial duties of an important character have been given not to persons holding judicial office, not even to known and ascertainable individuals, but to vast departments of the state, huge administrative organs employing thousands of anonymous civil servants. The vital feature of the whole arrangement is the fact that there is no appeal to the regular courts of law."

This problem is of interest to students of municipal government since the developments to which Mr. Robson refers have taken place in the field of control exercised by local as well as by national authorities. Of especial interest in this connection is his reference to the London Building Tribunal (p. 107), which exercises appellate jurisdiction over decisions of the London County Council regarding such questions as the erection of buildings at the rear of existing edifices, the conversion of private buildings into public ones, and questions of building lines, the laying out of streets and the sanctioning of open spaces for working class dwellings. Our own municipal experience suggests in addition the quasi-judicial powers which have been vested in health boards, building inspectors, licensing commissioners, and, more recently, zoning boards.

Practically all of the administrative tribunals concerning which Mr. Robson writes belong, however, to the central government,—the Railway Rates Tribunal, the Ministry of Health, the national health insurance tribunals, the tribunals for unemployment insurance, the Board of Education, the Board of Trade, the Ministry of Transport. Neither this fact, however, nor the fact that Mr. Robson is exclusively concerned with British experience detracts from the value of his book for American students of municipal government. This is because he approaches the subject from the broad standpoint of the general issues involved. His approach is not exclusively or primarily legalistic. While his study is thoroughly fortified with citations of decided cases and quotations from the language of the courts, his primary interest is in understanding the practical meaning and effect of the substitution of administrative agencies for the courts as organs for making decisions of a judicial nature.

To this end he annihilates at the outset the futile attempts which have been made in judicial opinions and elsewhere to draw a clear line of demarcation between administrative and judicial functions, reaching the conclusion that historically the separation of powers is a legend and that practically "neither the executive nor the judiciary has any immutable right to a particular province." The vital point is that any organ exercising powers that can properly be described as judicial should do so with a judicial attitude and in a judicial spirit.

Mr. Robson's most valuable contribution to the discussion of a much discussed subject undoubtedly consists in that large portion of his book in which he develops his conception of the judicial attitude and the judicial mind. He believes that the superior confidence which in the past has been enjoyed by the law-courts, as contrasted with political organs of administration is due to the fact that judges, in contrast with administrative officials, have been able to do their work and to approach the problems brought before them with an attitude fostered and protected by certain attributes of their office which can be summed up as independence from personal responsibility or political control. "The only subordination which the judge knows is that which he owes to the existing body of legal doctrine enunciated by his brothers on the bench and the legislative enactments of the king in Parliament." There is thus made possible the judicial process, a process consisting "in the application of a body of rules or principles by the technique of a special method of thought, and emphasizing consistency, equality, certainty and impartiality." It is Mr. Robson's thesis that this technique should be applied to all decisions of a judicial character by whatever organ they may be made. Tested by these standards he believes that the newer administrative organs of decision suffer from the absence of proper requirements of publicity in their proceedings, from the frequent absence of any requirement of an oral hearing, and from the poor quality and insufficient amount of the evidence on which decisions are often based. On the contrary he believes that experience has shown no ground for distrusting the impartiality of such tribunals or for believing that they are any more liable to political interference than the independent courts of law.

JOHN DICKINSON.

Princeton University.

MUNICIPAL REPORTS

DAYTON, OHIO. *Annual Report for the Year 1927. By F. O. Eichelberger, City Manager. Pp. 55.*—This report of Dayton for 1927 is similar in many respects to those of previous years. The format is changed from year to year only sufficiently to identify it as a new report. As a result, anyone familiar with municipal reports would recognize the Dayton report even though it be unlabeled. This, it would seem, is a desirable feature, for many cities are attempting too many changes in the physical appearance of their reports from year to year, often with disappointing results.

One feature of this report in particular merits high praise. It is a summary of the year's outstanding accomplishments which follows the letter of transmittal, under the caption "A Year's Work." The characteristic of this summary which distinguishes it from the usual attempt of this kind is the good balance maintained between the various activities. The enumerated items, 55 in all, classified upon a departmental basis, are distributed as follows: public service, 16; health and welfare, 13; safety, 7; finance, 5; buildings, 3; and miscellaneous, 11. Many of the summaries in municipal reports observed by the reviewer are devoted almost exclusively to physical improvements rather than to activities having more of a social or welfare purpose.

This report is in many respects an example of good reporting, but like many other reports, it omits several essentials which would have given it a high rating. It makes no effort to emphasize important facts in the text, is utterly devoid of diagrams and charts, fails to include an organization chart, and omits a table of contents. The financial statistics are unsatisfactory—it being necessary to search the cost data out of the text material. Comparative data is conspicuous by its absence. The chief defect of this report, however, as was true with those of previous years, is the distribution of pictures invariably in irrelevant reading material. Under the department of law is found a picture of "vitrolithic concrete paving" and illustrations with reference to sewers and sewage disposal, while under the department of finance appear pictures of the "water works laboratory," and an "interceptor sewer under construction." Finally, while the above criticisms are based largely on arbitrary standards and appear greatly to outweigh the praise, yet it must be said that re-

ports of Dayton have become favorably known wherever municipal reports are read.

DURHAM, NORTH CAROLINA. *Annual Report for the Fiscal Year Ending May 31, 1928. By R. W. Rigsby, City Manager. Pp. 65.*—The distinctive features of this report are the clearness of the financial tables and the general arrangement of the content. The letter of transmittal is followed by a report of the major departments in the order named which occupy the following spaces: Finance, 10 pages; Public Works, 5; Public Utilities, 6; Public Safety, 17; Public Welfare, 3; Schools, 8; Recreation Commission, 5; and Planning and Zoning, 3.

One is surprised to find but a slight account of the health work carried on in the city. Mention is made on page 53 that the "County Board of Health exercises close supervision and works in coöperation with the city authorities in the health program," and the financial statement on page 11 indicates that an amount in excess of $28,000 was spent by the Division of Health. It would, therefore, seem that the work which such an expenditure would represent should be reported upon in more detail.

Some of the features omitted from this report which would have added greatly to its usefulness and interest are: emphasis upon important facts, charts and graphs, table of contents and an organization chart. The report further fails to give either a summary of outstanding accomplishments or suggested improvements contemplated for the future. In spite of these defects, however, it is well worth the attention of those interested in report writing.

ROANOKE, VIRGINIA. *Annual Report for the Fiscal Year Ending December 31, 1927. By W. P. Hunter, City Manager. Pp. 65.*—This report opens with a letter of transmittal by the city manager in which he lists the major accomplishments of the year and suggests several improvements for the future. This latter feature is too often overlooked in public reporting. The balance of the report deviates from the usual method in that it contains reports prepared and signed by the various department and bureau heads. The reviewer sees no valid reason why such a plan should not be used so long as the material is harmonized and a proper balance is maintained between the various activities.

The report is mainly one of statistics with very little supplementary reading and utterly void of maps, charts, graphs, and pictures, with the exception of two "tax dollar" charts. The good judgment used in the type of statistics selected as well as in their arrangement, however, makes up in a large part for the lack of graphical presentation.

The report is attractive and has a clear and concise table of contents. The arrangement of material is logical and the space allotted to the various activities indicates a well balanced content. Other features include two charts of the Roanoke Tax Dollar,—one as received and the other as spent.

If it is possible to prepare a municipal report based almost entirely upon statistics, and have the result sufficiently interesting to be read by the citizens, the Roanoke report is a good example.

WESTMONT, QUEBEC. *Annual Report for the Year Ending October 31, 1927. By G. W. Thompson, General Manager. Pp. 47.*—This is essentially a financial report. It includes, however, some statistics on work done and activities performed. For example, the last few pages of the report are given over to statistics dealing with police, fire, health, and road department activities. Fully three-fourths of the report, however, is devoted entirely to the finances of the city, leaving but ten pages in which to account for the work represented by the expenditure of a three million dollar budget, —hardly a proper balance of content.

The feature which really stamps this report as unique, however, is the letter of transmittal in which the general manager epitomizes the year's accomplishments on the first four pages of the report. This letter classifies the data under the following headings: Finance, Pension Fund of Police and Firemen, Roads, Electric Light and Power Department, Police, Fire, and Health Departments, Parks and Playgrounds, Library, and Victoria Hall. This method of presentation makes it possible for one to gain a clear perspective of the work accomplished in a minimum of time and if a knowledge of the cost and method of financing the various activities is desired, it can be found in the pages which follow. While this report fails to meet many of the standards arbitrarily established by the reviewer, still it must be appraised as a very good report.

C. E. RIDLEY.

JUDICIAL DECISIONS

EDITED BY C. W. TOOKE
Professor of Law, New York University

The Falmouth Billboard Decision.—A surprising decision is that which involves the efforts of the town of Falmouth, Mass., to get rid of a billboard, *Inspector of Buildings of Falmouth* v. *General Outdoor Advertising Co., Inc.*, decided by the Supreme Court of Massachusetts on June 8, 1928 (161 N. E. Rep., 899; Mass. 1928 Advance Sheets, 1317).

In 1920 the Massachusetts legislature adopted a billboard act, which was approved on May 27, authorizing the Highway Division of the state Department of Public Works to make rules and regulations to "control and restrict" advertising on public ways or within public view, as the legislature may under the 1916 amendment to the Massachusetts constitution (Art. 50). This act (now Mass. Genl. Stat., Ch. 93, §§ 29–33) also provided that towns might "further regulate and restrict billboards by ordinance or by law not inconsistent with said rules and regulations."

Eight days later, on June 4, at the same session the legislature also adopted a zoning law giving cities and towns the usual broad zoning powers with respect to the location of buildings and limitation of their uses (now Mass. Genl. Stat., Ch. 40, §§ 25–33).

In 1924 (Ch. 237) the legislature amended the above billboard law, extending the power of "further regulation and restriction" to cities (in addition to towns) and making another amendment not now material.

In 1925 (Ch. 116) the above zoning powers were extended to "structures and premises" (in addition to buildings).

Meanwhile the Highway Division had laid down certain regulations governing the erection and maintenance of billboards in the state. Then the town of Falmouth, pursuant to the above zoning powers, plus the right of "further regulation and restriction," undertook to zone a certain billboard off the map, the regulation was claimed to be illegal, and this suit was brought to compel the removal of the board.

Instead of seeking to test the legality of the town regulation by asking whether or not the local regulation was inconsistent with the state regulation, the Supreme Court of Massachusetts, in an opinion by Judge Braley, held that a billboard is not a "structure," and that billboard sites are not "premises," within the meaning of the *zoning* act. The reason given is that there was a "well coördinated and complete system for the regulation of billboards by the highway division" already in existence. Hence the zoning law could not have intended to permit the zoning of billboards. And this statement is made in the face of the legislative declaration that the billboard law was *not* intended to be "complete," because that law itself provided for "further regulation and restriction" by cities and towns. Aside from this surprising limitation upon the *zoning* powers of cities and towns through a restricted definition of "structures and premises," the opinion is wholly silent on why Falmouth is not authorized to adopt its regulation under the "further regulation and restriction" clause of the *billboard* act. In other words, whereas the town of Falmouth thought its billboard regulation had two legs to stand on—one the *zoning* law and the other the *billboard* law, the court knocks the former out from under the town regulation, and shuts its eyes to the latter.

Edward M. Bassett, counsel to the Zoning Committee in New York, puts his criticism of the Falmouth opinion in a nutshell when he says:

> The regulation by the highway division means the same regulation of like advertising devices throughout the state. Such regulations would constitute a state code of regulation. Zoning never interferes with codes. Zoning is regulation supplemental to and separate from codes, and which is different in different districts.
>
> New York State had a tenement house law before it had a zoning enabling act. If Justice Braley's argument were transferred to this state, Buffalo's zoning ordinance could not affect tenement houses. The zoning of Buffalo, of course, does not supersede the tenement house law. But neither does the existence of the tenement house law exempt future tenement houses from the operation of the zoning law.

Applying this same argument to Massachusetts, one might remark: Likewise in Massachusetts, before the zoning law, there were building laws, and they had to be obeyed; but under them a man could put any kind of a building

where he pleased. Then came the zoning law, and a man had to put a certain kind of a building where the zoning law allowed; but he still had to obey the building laws. Why not the same with a billboard? "Because a billboard is not a 'structure' under the zoning law," says the court!

The opinion has caused great surprise, and some dismay, among those interested in billboard regulation and in zoning, both in Massachusetts and elsewhere. It seems so unnecessary and so wrong from every angle that one wonders how soon it must be disavowed by the Massachusetts Supreme Court itself. For an extended criticism of the opinion the reader is referred to an article by the present writer in the *Massachusetts Law Quarterly* for August, 1928. That magazine also gives Judge Braley's opinion in full.

ALBERT S. BARD.

Editor's Comment.—At the time the Falmouth case was reported last June, we did not deem it of sufficient importance to be made the subject of a note. So much adverse criticism on the part of competent supporters of the zoning movement has been aroused by this decision, however, that we requested Mr. Bard to prepare for this REVIEW the statement which appears above.

In answer to the position taken, we deem it only just to the court to point out that the attack upon the decision seems to be based on a failure to bear in mind certain fundamental principles of statutory construction. Billboard restriction and regulation and zoning in Massachusetts were authorized by *separate* constitutional amendments, both adopted at the same time. As appears from the opinion, in exercising these separate powers the legislature at the session of 1920 enacted two separate statutes: one delegating to the Highway Division of the Department of Public Works the power to make rules and regulations concerning billboards and giving subordinate powers of regulation to the towns, subject to the approval of the Division; and the other conferring upon towns the power to pass zoning ordinances, subject to notice to and hearing of property owners and the approval of the Attorney General. It seems plain that the will of the people as expressed in the two amendments was that the two powers be kept distinct and, so far as the effect of the two separate statutes is concerned, the legislature clearly intended to make each delegated power exclusive of the other. It is an elementary rule that where a delegated power is to be exercised in a prescribed manner, it can be exercised in no other way. Thus the two acts and the delegated powers by every canon of statutory construction applicable thereto were mutually exclusive one of the other. Billboards clearly were not included in the term "structures" in the zoning statute.

But the objection is made that subsequently, in 1924, the billboard act was amended, removing the requirement of approval of a municipal ordinance by the Division. It must be remembered, however, that the power of towns and cities to regulate billboards still remained subject to the restriction that any ordinance adopted should not be inconsistent with the rules and regulations promulgated by the Division. It is difficult to see, therefore, how this amendment could have had the effect of destroying the mutually exclusive character of the delegated powers. Now the fundamental rule, applied uniformly in all the states, even in those where the broadest home-rule powers are given to municipalities, is that in a field of concurrent powers, any statute which covers part of the field to that extent nullifies the existing local power to legislate on the same subject, and if it appears that the intention of the legislature is to cover the entire field, the local power falls in abeyance. This necessary principle has been repeatedly applied to the regulation of traffic in streets and highways. While it does not appear from the opinion how extensively the Division covered the field, we may assume on the authority of Mr. Bassett that it had adopted a code, a complete plan covering the entire field. It may seem unfortunate that the subordinate power to regulate billboards conferred upon towns and cities in Massachusetts should be subject to this principle of construction, but the fault lies not with the court, but with the legislature, which could have made it inapplicable by an express clause to that end. The effect of such legislative exception would, however, probably prove disastrous in destroying uniformity in a matter vitally concerning the property rights of individuals. From any point of view, it seems to the writer especially unfortunate that the shortcomings of the legislative branch should be made the basis of adverse criticism of the courts when they are compelled to apply the established principles of construction to the plain provisions of the statutes.

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Legislative Control—Constitutional Limitation Requiring General Laws.—In the absence of constitutional limitation, the control of the state

legislature over the incorporation and powers of municipal corporations is plenary. Of the methods adopted to curb the abuse of the power of special legislation, the most common is the constitutional requirement that laws relating to municipal corporations shall be general. In New Jersey the inhibition is against special legislation regulating the internal affairs of municipal corporations, a clause that has given rise to more litigation than any other in the constitution. Beginning with the important decision of *Van Riper* v. *Parsons* (40 N. J. L. 1, 123), in which Beasley, J., wrote one of his great opinions, the courts of New Jersey have worked out the definition of general law with unusual clarity. The decisions point out that the basis of classification must be a substantial distinction, having reference to the subject matter of the proposed legislation, between the objects or places embraced in such legislation and those excluded. The marks of distinction on which the classification is founded must be such in the nature of things as will, in some measurable degree at least, account for or justify the restriction of the legislation in question.

Notwithstanding this plain principle, the legislature of New Jersey is induced time and again to enact statutes that fall within the inhibition. The latest statute to be declared unconstitutional by the Supreme Court of New Jersey is *Board of Tenement House Supervision* v. *Mittleman*, 141. A. 571, which defined tenement houses, to which its provisions applied, as those buildings leased to three separate families, except that in cities bordering on the Atlantic Ocean the test was fixed at more than three independent families. The court finds nothing peculiar to the latter class of cities that would justify such discrimination. The fact that cities on the Atlantic coast are summer resorts is not a basis for according to them special exemptions in the matter of tenement house regulation.

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Eminent Domain—Excess Condemnation.—The principle that the exercise of the delegated power of eminent domain is, in the absence of express constitutional authority, limited by the public necessity, is well illustrated in the case of the *Appeal of the Philadelphia Felt Co.*, 143 A. 208, recently decided by the Supreme Court of Pennsylvania. The park commissioners proceeded to condemn a portion of appellant's lands to enlarge Tacony Creek Park. The land bordered on Frankford Creek above a dam which the company had maintained for some forty years to impound water for use in its mill. The company laid as an item of damages interference with its water rights, which the park commissioners by resolution of record disclaimed. Upon this state of facts the board of viewers found that the company's right to maintain its dam and to flood the lands appropriated was not taken in the condemnation proceedings, to which finding the company filed exceptions, which brought up this question on appeal.

Frazer, J., in writing the opinion of the court which dismissed the appeal, points out that the power to condemn must be based on legislative authority, that the discretion of the body acting is strictly limited by the terms of the statute, and that in no event may the legislature authorize the appropriation of more land or of a greater interest in land than the public necessity requires. It approves the following statement of the limitation upon the city's authority taken from the opinion of the court in *Wilson* v. *Scranton City*, 141 Pa. 621, 21 A. 779:

> It was not obliged, nor in strictness was it authorized, to take more than was actually necessary for its purpose. The limit of the public right is the public necessity, and the residue, as it may be called, of the use of the land remains unaffected in the owner. The extent of such residue depends on the nature of the public use, and that may vary all the way from the exclusive occupation for a schoolhouse or public building to the easement of running a gas pipe underneath or a telegraph wire overhead. The city was therefore entitled to show the extent of its actual taking. This, however, could be shown only by corporate action. The city would not be bound by the opinions of experts, even of the city engineer, as to the amount of interest in the land that should be taken. That was within its own discretion, provided, of course, it did not exceed the limits of necessity for its purpose. The plaintiff was entitled to have its intention shown by action binding on the corporation, and put on the record in such form as to give him a cause of action in case the city officials should at any future time attempt to do anything in excess of their privileges actually acquired and paid for.

For a case illustrating the application of these principles to excess condemnation, the reader may be referred to *Pennsylvania Life Ins. Co.* v. *Philadelphia*, 242 Pa. 47, 88 A. 904, 49 L. R. A. (N. S.) 1062, which sets forth the necessity of constitutional amendments to authorize such a proceeding.

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Bonds; Necessity of Complying with Prescribed Formalities.—In *Pollard* v. *City of Norwalk*, 142 A. 807, the Supreme Court of Errors of

Connecticut had before it an action brought by a taxpayer seeking a declaratory judgment whether certain bonds which the defendant was about to issue were legal and binding. The statute authorizing the bonds provided that the issue must be approved by a majority of the electors voting at the city and town election of 1927. The warning or notice of the proposed action was published only thirteen days before the election, whereas the charter required fifteen days' notice. In declaring the proposed issue invalid, the court points out the fundamental rule governing the procedure of the New England town meeting that no valid act can be passed without due warning. (*Brooklyn Trust Co.* v. *Hebron*, 51 Conn. 22; *Bloomfield* v. *Charter Oak Bank*, 121 U. S. 121.)

In *Rogers County* v. *Bristow Battery Co.*, 28 Fed. (2d) 195, decided September 10, 1928, the District Court, N. D. Oklahoma, held that the validity of bonds issued by a municipality of that state could not be attacked after the lapse of thirty days from the final act of authentication. The bonds in question had been declared void by the Supreme Court of Oklahoma (*Bristow Battery Co.* v. *Payne*, 123 Okl. 137) in a taxpayer's action on the ground that they had been issued to refund invalid warrants after the constitutional debt limit had been reached. The federal court holds, however, that in the hands of a bona fide holder for value, the city is estopped to assert that the bonds created an indebtedness in excess of the constitutional limitation. The statutes of Oklahoma provide that before a refunding issue may be authorized, the validity of the warrants must be determined by the state district court and approved by the Attorney General, after which the taxpayer is given thirty days in which to prosecute an appeal. The latter provision is construed by the court to constitute a short statute of limitations, upon the running of which the adjudication of the district court is *res adjudicata*, and not subject to subsequent attack. The laches of the taxpayer in contesting the action is a bar to the attack of a taxpayer after the bonds are in the hands of bona fide holders for value.

The decision of the instant case is an extension of the doctrine of estoppel by recitals developed by the United States Supreme Court.

PUBLIC UTILITIES

EDITED BY JOHN BAUER
Director, American Public Utilities Bureau

O'Fallon Case Before the Supreme Court.—The St. Louis and O'Fallon case will probably be argued before the Supreme Court of the United States during January or February, 1929. It involves the fundamental issues of effective regulation of railroads, in the interest of the public at large, and, we believe, should be regarded with more than passing interest by public-minded citizens and groups. The decision will either bring victory to the long struggle for definite and workable railroad rate regulation, or will render practically useless the ten-year valuation job of the Interstate Commerce Commission, and make the entire system of regulation unworkable because of the difficulties of administration and because of unsound financial basis of control.

We have discussed the case before in this department. We shall present the issues briefly again, with the object of urging municipalities and public-minded groups to join in supporting the Interstate Commerce Commission. We believe that such action is practicable, and is necessary to emphasize the public aspects of the case. The City of New York, through its law department, will present a brief as *amicus curiae* supporting the Commission. Other cities should do likewise. They might join New York, or present a special memorandum prepared for collective signature. In the interest of such common action, we shall prepare a memorandum, and make it available without cost (except voluntary contributions for printing and other necessary expenses) to all public groups which may wish to coöperate in this important matter. We shall disregard the particular facts and special interests, and confine the discussion to the large public aspects involved in the particular case.

The fundamental issue is the basis of valuation that may or must be employed for the purpose of railroad rate-making (unless the decision should rest upon more incidental points, and thus follow the lower federal court). The Supreme Court is likely to decide, once for all, whether the general plan of regulation in the 1920 Transportation Act, as worked out practically by the Interstate Commerce Commission, will be approved and adopted in the administrative processes, or whether the Commission will be forced back permanently to undefined and indefinite methods. The question is, whether the "fair value" upon which the return to a railroad is predicated can be absolutely defined and preserved through regular administrative machinery, or whether it must be based upon reproduction cost or upon such an indeterminable and variable combination of factors, that it can be fixed at any time only through special appraisal and valuation.

Our principal aim in this department has been to point out the utter unworkability of using "fair value" as the rate base for public utility regulation—that is, "fair value" undefined as to specific rights and obligations, and dependent upon variable and uncertain factors. Through long contact with the work of regulation, our view is clear and, we believe, correct, that the only practical basis of rate-making is to define exactly the rights of the investors and the obligations of the consumers, and to base "value" upon exact facts as shown by accounts and scientific records. In this way only an initial and single valuation of any property would be necessary. Thereafter the "fair value" would be shown constantly by the facts under Commission control, without dispute between the public and the companies at any point of rate adjustment. So long, however, as rates are based upon "fair value" which is undefined and constantly variable, every effort at rate adjustment arouses conflict of interest between the investors and the public, resulting in protracted litigation and enormous costs; regulation remains practically an unworkable system.

There is the same problem in railroad as in other public utility regulation. In the case of railroads, however, contructive steps were taken to place regulation upon an exact and workable basis. In 1913 the Federal Valuation Act required the Interstate Commerce Commission to make a valuation of every railroad in the country as of a particular date, to be fixed for each property. After such date the particular company is required to report regularly to the

Commission its retirements and additions to property. This job of railroad valuation was an enormous one, and exceedingly costly. It has, however, been practically completed. If in any case the Commission thus starts with the initial finding as a fixed sum, and then adds the cost of all new property acquired, and deducts all retirements and additional depreciation, it will have a definite rate base that can be promptly determined at any time for rate adjustment or other purposes. The sum will rest upon exact facts not subject to dispute and litigation.

The Interstate Commerce Commission in the St. Louis and O'Fallon case adopted this policy for the determination of "fair value" for the purposes of railway rate administration. It considered the particular case in the light of requirements in dealing with all the railroads. It recognized the necessity of adopting methods which will not break down in administration, which will meet the financial needs of the country at large, and which will be actually fair to both the railroad and the public. It has taken a statesmanlike position, and presented the facts and issues in a clear and forceful manner. Its frankness and directness are certain to carry great weight with the Supreme Court. Its analysis can hardly be improved, but can be supported by public groups.

Opposed to the Commission is the claim of the St. Louis and O'Fallon Railroad Company that it is entitled to have its return based upon the "fair value" of the property as predicated largely upon reproduction cost. The question is thus squarely raised whether, for purposes of future rate control, the "fair value" can be put upon a definite basis so that it can be readily and promptly determined, or whether it must be left undefined and variable, subject to cumbersome redetermination from time to time. From the public standpoint, it must be plain that a definite rate base is essential if the work of regulation is to be carried out in a practical way. The Commission has to deal with hundreds of individual companies and properties, and will have a difficult administrative task even with the most satisfactory methods. If, however, it is required to base all of its orders involving private and public rights upon revaluations and redeterminations, it will be overwhelmed with administrative difficulties—great cost, endless litigation, delay, and deadlock.

There is also a second fundamental issue—financial stability depending upon the system of rate-making. If the rate base adopted by the Commission is approved by the Supreme Court, the rights of the investors will be exactly defined and rates will be constantly fixed so as to bring the returns expected by investors. Under such a comprehensive system, there would be no difficulty at any time in obtaining all the new capital needed for enlargement of the railroad plant and service, in the interest of the commerce of the country at large (as required by the 1920 statute). If, however, the "fair value," based largely upon reproduction cost, is made the rate base, then there is introduced financial uncertainty which may interfere seriously with future railway developments. During a period of rising prices, the returns allowed would be greater than necessary to attract capital for required railway enlargements. During falling prices, however, the reduction in "fair value" would make the acquisition of new funds extremely difficult or impossible. Sound financial policy requires the definite system adopted by the Commission; the opposite would inject uncertainty and speculative features into the system of rate-making.

This, briefly, presents the issues. We consider the decision vital not only to railroad regulation, but also to general public utility rate control. If the Interstate Commerce Commission is upheld by the Supreme Court, the decision will not only make railroad regulation immediately effective, but will point the way to the various states to put rate regulation upon a workable and financially sound basis as to all other utilities. If, however, the opposite view should be sustained, we hardly see how regulation can be worked out satisfactorily. These larger matters of public policy must be emphasized before the Court, so that they will not be disregarded in the special details and claims of the particular. We urge all public-spirited groups to join in the much-needed emphasis.

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Electric Bond and Share Refuses to Answer.—The Federal Trade Commission struck an early *impasse* in its investigation of the financial transactions and interrelations of the power companies. It had been rumored during the summer that some of the large holding companies would probably refuse access to their accounts and records, and would not disclose their intercorporate transactions or their financial policies and dealings with the public. During the formal hearings in October, this opposition came

out in the open, when the representatives of the Electric Bond and Share Company refused to answer questions directed to them by Judge Healy, counsel for the Commission.

The Electric Bond and Share Company controls probably the largest group of holding companies in the public utility field. It had been a subsidiary of the General Electric Company, and is, presumably, now closely associated with that company. It has subsidiaries and close affiliations in all parts of the country. Its relations consist in part of stock control and in part of managerial and financial advisorship. It has carried through the several systems a unification of policy which, doubtless, has resulted in important economies, and probably has redounded to the benefit of the consumers. It has been regarded, among the more progressive groups, as capably managed and not wholly mediaeval as to its public relations.

The position taken by the Electric Bond and Share Company is rather amazing to those who have been at least somewhat acquainted with the policies of that organization. Presumably, its lead will be followed by other groups. What it expects to gain is difficult to comprehend. While the management doubtless feels strongly that many of the matters inquired into by the Commission are strictly private in character and have no public concern, it cannot hope to have this attitude accepted by the Commission or the Senate—or by the American people. There is no real privacy in a public business. All of its activities have a public interest, inasmuch as the service is public. It cannot escape inquiry into any of its dealings which finally affect the service furnished and the price charged to the consumers —or which help to defeat the effectiveness of existing regulation.

The time has come when all artificial distinctions as to private rights affecting public utility control are discarded. It is true that in most of the states only the actual operating companies, or companies directly owning utility property, have been subjected to public control. In regard to such companies, the public right is all-pervasive as to examination of properties and records. It includes, moreover, the power to limit and direct the activities of the company in matters of management. It recognizes no right so private as to place it beyond public inquiry. In regard, to holding companies, however, such scope of public interest has not been so clearly established. Up to the present they have escaped practically all regulation, notwithstanding the fact that they have assumed more and more the actual force of control and management, and have taken over increasingly the functions which constitute the reality of operation. It is this acquisition of control and the absorption of operating functions which have created the public interest in the holding companies. The extent of these vital activities is the subject investigated by the Federal Trade Commission.

While the holding companies may claim that they are not under the jurisdiction of the regulatory commissions, actually they are an integral part of the systems which furnish service. It is the scope of the actuality with which the Federal Trade Commission is now concerned, and it is this that the holding companies do not wish to disclose. If the facts are brought out fully as to the control by holding companies and their operations in management and financing, also as to their use in evading regulation, they are certain to be brought under public control either through state or interstate agency—as they should have been many years ago. Their growth has been laid to the effort to escape regulation. Naturally, they now resist the public inquiry which is certain to restore a large measure of public control.

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Future of Cleveland's Municipal Light Plant.—This is the title of a pamphlet recently issued by Mr. Howell Wright, director of public utilities of the city of Cleveland, in response to a resolution passed by the city council January 30, 1928, requesting a report upon the municipal light plant. There is a foreword by Mr. Newton D. Baker, commenting upon conditions leading to the construction of the plant between 1911 and 1914, and upon the changes which have taken place in recent years—the subject of Mr. Wright's report.

The financial condition of the plant is excellent, both from the standpoint of the balance sheet and the income statement. On December 31, 1927, there was a gross plant investment of $13,458,849.82; a net investment, after deduction of depreciation reserve, of $9,225,146.89. Total net assets amounted to $11,638,182.63. Against this sum, there was a bonded indebtedness of $7,388,000; current liabilities, $290,587.08; operating reserves, $69,601.22; and the city's net equity, above all obligations and reserves, $3,889,994.33. As to income account, the year 1927 showed operating revenues of $3,249,460.

Operating expenses reached a total of $2,375,-431.12, leaving an operating income of $874,-028.88. There was also a non-operating income of $127,672.78. The deductions for interest, "taxes" and other charges amounted to $751,-720.94. There was thus a net income of $249,-980.72. This includes $385,750.76 for taxes, which the city was not actually required to pay. Without the inclusion of taxes, the net income, above all operating expenses and other charges, was $635,731.48.

From the present financial standpoint, the municipal plant thus appears in excellent condition. Among the operating expenses was included $648,793.15 for depreciation, on top of the actual expense of $358,806.04 for maintenance. The results speak well of the management, especially since the maximum rates have been fixed at 3 cents per kwh., among the lowest rates in the country.

The difficulties of the plant appear in connection with future requirements. The generating plant has a total rated capacity of 50,000 kw. This consists, however, of three 5,000 kw. units, which are practically obsolete, two 10,000 kw. units installed in 1919 and 1920, and one 15,000 kw. unit installed in 1926. The plant as a whole, therefore, cannot be classed as thoroughly modern. It cannot operate at as low an efficiency for fuel and labor as large modern plants consisting of units ranging from 50,000 kw. upward in individual capacity.

The question before the city is: what shall be done to meet further demands for current? The present plant cannot be readily enlarged; any material expansion will require a new plant, financed with new bond issues. Mr. Wright suggests as an immediate practical measure the installation of interconnections with other electric utilities. This would provide particularly for emergency service, which might be necessary in the case of shutdown of one or more of the present generating units. The plant hardly has sufficient reserve capacity for possible breakdowns. Whether construction of a new plant, with large generating units, may finally be justified, will depend upon developments during the next few years. It would, of course, be futile for the city to adopt an expansion program, if current may be obtained at a lower cost from generating companies. The same problem, however, does not apply to the distribution system. The department can expand its connections and, particularly, increase the street lighting load with present facilities.

The experience of Cleveland will be interesting to all cities which have municipal plants and face additional plant requirements for the future. Will it be more economical for them to construct additional plant, or purchase current from others? This is a vital question whose correct answer depends upon stubborn facts and not upon fixed doctrines.

GOVERNMENTAL RESEARCH ASSOCIATION NOTES

EDITED BY RUSSELL FORBES
Secretary

Recent Reports of Research Agencies.—The following reports have been received at the central library of the Association since October 1, 1928:

Buffalo Municipal Research Bureau, Inc.:
Comment on the Bureau's Work
Detroit Bureau of Governmental Research, Inc.:
Hamtramck Garbage Incinerator
San Francisco Bureau of Governmental Research:
The San Mateo–San Francisco Survey
Schenectady Bureau of Municipal Research, Inc.:
Final Report on the Administration of the Schenectady Civil Service

Correction.—Through the editor's error, two reports were credited in last month's issue to the Cincinnati Bureau of Municipal Research. The reports on *Public Purchase of Materials for Public Work to be Furnished to Contractors* and *Underground Wiring in New Subdivisions* were prepared by the Municipal Reference Bureau of the University of Cincinnati and not by the Cincinnati Bureau of Municipal Research.

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California Taxpayers' Association.—At the semi-annual meeting of the board of directors, held in San Francisco on October 19, the California Taxpayers' Association went on record as favoring the passage in the next legislature of an act which will create the county unit system of school administration. The Association also announced itself as in favor of the passage of legislation which will make the photographic recording of documents legal in the state of California. The Association favors changes in the present special assessments and improvements acts of California.

The research department of California Taxpayers' Association has concluded its field work on the studies of the expenditures of Solano and Santa Barbara counties. It is now fast approaching the completion of its study of the costs of the state educational institutions.

⚜

Taxpayers' Research League of Delaware.—A group of trustees and friends of the League sponsored a smoker in October to discuss problems that will come before the next legislature, and to consider the increased financing of the League. The smoker was attended by about sixty persons, including Governor Robinson, the two candidates for governor, two of the state judges, and other prominent business and professional men.

By formal motion, those present unanimously agreed that the work of the League should be continued and broadened and given the fullest financial support.

The governor-elect, C. Douglass Buck, present chief engineer of the state highway department, and son-in-law of United States Senator T. Coleman du Pont, has requested the coöperation of the League in making a thorough survey of the state's financial policies, administrative structure, and business methods.

The League has completed and submitted to the citizens' committee and town officials of Milford its audit and analysis of the town's accounts and accounting system.

⚜

Des Moines Bureau of Municipal Research.—The Bureau sent an open letter to the state budget director urging him to reduce materially the budget requests of the state departments and institutions for the next biennium. Copies of this letter were also sent to chambers of commerce throughout the state to enlist their support. The state budget requests for the next biennium of 1929–30 were 32 per cent over the 1927–28 appropriation, or an increase of $9,000,000 for the two years. The general state departments asked for a 10 per cent increase, the board of control which supervises penal and philanthropic institutions, 39 per cent, and the educational institutions, 37 per cent. By contrast with this proposed increase in state taxes, the assessed valuations in the state have actually decreased slightly.

At the request of the county board of supervisors, the Bureau, in coöperation with a chamber of commerce committee, is working on a report to simplify the present longhand method of pre-

paring assessment and tax records, which involves duplication of hundreds of thousands of entries.

The Bureau also called the attention of the city council to the apparent falling off of city tax receipts below the estimates upon which the annual appropriation was based, and suggested retrenchment before the latter months of the year when the situation might become acute.

Upon the suggestion of the county recorder and the Bureau, the supervisors have authorized the installation of photographic recording.

The Bureau transmitted a report to the finance committee of the board of supervisors on the authority of supervisors over county expenditures with the view that the latter assume closer control over the county purse-strings.

The Bureau also prepared publicity reports for newspapers on consolidation of counties, increase of state levies in urban counties as compared to rural counties, and handled publicity for a fire prevention campaign.

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Albert Russel Erskine Bureau for Street Traffic Research, Harvard University.—Dr. Miller McClintock, director, at the present time is in the city of New Orleans completing a survey report on street traffic control conditions.

The survey preceding this report has been conducted by an engineering staff during the past twelve months. The report, which is shortly to be issued, will be one of the most comprehensive reports yet prepared by the Erskine Bureau, and will contain many new factors regarding traffic engineering and administration, due to the peculiar characteristics of traffic in New Orleans.

The survey has been conducted by the Erskine Bureau directly for the city planning and zoning commission of New Orleans and under the general supervision of Mr. Paul Habans, Commissioner of Public Safety. It is understood that copies of the report when printed will be available for general distribution.

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Civic Affairs Department, Indianapolis Chamber of Commerce.—Study of the budgets of local units of government has been completed by the department. The staff of the department was invited to sit with the finance committee of the city council in consideration of the civil city budget. Many of its recommendations were accepted by the council and much statistical information was provided, aiding the council in reducing the proposed 1929 tax rate from $1.15 to $1.10 on each $100 of taxable property.

In addition, information provided by the department was helpful to the executive department and the council in refusing to grant very large increases of personnel in the police and fire departments, requested by the heads of these departments. Instead, plans are under way to effect a change in the present custom of allowing full pay for all absences from duty on account of illness or injury which, it is expected, will materially increase the number of men available for active duty and perhaps permit some saving in salary appropriations. The department of civic affairs has obtained information from the fire and police departments of thirty-one cities as to their practice in this regard and will soon make a report of this study to the board of public safety for its use in preparing a rule suitable for use in the local departments.

This department made a study of the sinking fund requirements of the civil city covering the next twelve years, and its program providing for meeting these requirements without undue burden in any one year was adopted by the mayor and city council.

The department study of the school city budget revealed serious error in computation of expected revenue. The department urged many appropriation reductions. School officials declined to consider the department's recommendations and an appeal was taken to the state board of tax commissioners. The tax board has not finally acted, but has indicated that it will make a number of the appropriation reductions urged by our department.

The department study of the county budget revealed inadequate provision for meeting the appropriations from the general fund.

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The Ohio Institute.—A report on state subsidies for special education in Ohio, prepared for the Ohio State Teachers' Association in 1927, has now been published. Copies can be secured from the Association, Chamber of Commerce Building, Columbus, Ohio.

A report on county welfare organization and administration in Ohio has been completed. Suggestions looking toward reorganization are included.

Data are being compiled to show to what extent judges, in sentencing convicted offenders to the state penitentiary, have made use of their

power to impose a minimum sentence in excess of that imposed by statute.

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Philadelphia Bureau of Municipal Research.—Philip A. Beatty, who is engaged on the study of municipal contracts which the Bureau began in 1926 as agent of the Thomas Skelton Harrison Foundation, has been designated, upon the mayor's invitation, to represent the Bureau at the meetings of a committee on municipal contracts appointed by the mayor in August. In response to requests made by the committee's secretary, the Bureau has furnished the committee with considerable information about contract practices and also about persons whom the committee might consult for expert advice.

It so happened that two of the most important problems with which this committee has to deal are also problems which the Bureau has been studying. One of them is that of force account, the subject of a report published by the Bureau early this year. Another is that of the irresponsible bidder, which has been discussed in *Citizens' Business*, notably Numbers 853 and 855. Copies of the force account report and issues of *Citizens' Business* devoted to the subject of municipal contracts have been furnished to members of the committee. The desirability of standard questionnaires and financial statements for bidders was also made the subject of a letter to the secretary, and copies of these forms were supplied to members of the committee.

⚜

St. Louis Bureau of Municipal Research.—During the past two years the Bureau has devoted much time to a study of police pension systems in an endeavor to induce the board of police commissioners to revise their proposed pension plan along sound actuarial lines. The plan proposed by the board and by a citizens' police pension committee was similar to the police pension system in New York City, but failed of passage in the last legislature and was defeated as an initiative proposal at the election on November 6.

Although the system would have applied only to St. Louis policemen, it was necessary that it be submitted to a state-wide vote. The results of the voting are interesting. In St. Louis the proposition failed to carry by a majority of approximately 70,000. In Kansas City it was approved by a majority of approximately 50,000. Throughout the rural districts the vote, on the basis of unofficial returns, seems to be about evenly divided. Extensive publicity was obtained in support of the proposition and numerous speeches were made at public gatherings and over the radio throughout the entire state. The Bureau and the board of estimate and apportionment submitted statements of facts about the provisions of the proposed system, and its cost to the newspapers and voters of St. Louis.

The board of estimate and apportionment employed Mr. George B. Buck, consulting actuary, to advise them concerning the proposed system. Mr. Buck's report showed that the system would be financially unsound and extremely costly to operate. The local press gave very satisfactory publicity to the Bureau's reports although three of the large dailies favored the plan editorially and a fourth remained somewhat neutral. A few days prior to the election the board of estimate and apportionment mailed a brief statement of the estimated cost of the proposed system to approximately 240,000 registered voters in the city.

⚜

Schenectady Bureau of Municipal Research.—*New Building Code.*—The Bureau's review of the present building code and the one proposed for adoption in 1925 has been submitted to the chairman of the common council committee on laws and ordinances, together with recommendations that these codes be set aside and an entirely new document prepared. The Bureau's services have been offered to the city for the purposes of preparing the new code.

The Bureau's recommendations were concurred in by the committee and by the common council which, by resolution, thanked the Bureau for its work in reviewing the code and authorized it to proceed with the preparation of an entirely new set of building regulations.

Centralized Purchasing.—The preliminary draft of the report on the survey of the present methods of municipal buying has been completed. At present there are three distinct buying agencies in the city administration and recommendations for their consolidation will be made along lines of recommended model procedure.

Water Bureau Finances.—The capital budget commission has submitted to the mayor a report calling attention to certain fiscal conditions existing in the bureau of water. The increasing bonded indebtedness, together with increased costs of operation of the municipal water plant, is causing a serious condition in the present water rental rates which are considerably below the 1913 schedule. The commission's report, pre-

pared by the Bureau, made a number of recommendations providing for temporary relief and calling for a thorough investigation of the entire municipal water plan so that permanent rates can be established on certain data regarding plant costs, operation charges, maintenance charges, extensions to plant and outstanding debt in order that the system may be on a self-sustaining basis.

Budgetary Procedure.—The Bureau issued a bulletin setting forth the details of the contemplated 1929 city budget as approved by the board of estimate and apportionment, and showing how the total amount of the proposed tax levy compared with that of former years and what its effect upon the taxpayer would be. Subsequent action by the common council reduced the net budget total some $53,000. The Bureau thereupon called the council's attention to an item of estimated surplus revenues amounting to around $147,000, which had not been included in the "income side" of the 1929 Budget. After considerable publicity, the city comptroller publicly announced that the tax levy for the next year would be reduced by the amount of estimated surplus revenues. The Bureau is issuing a pamphlet in explanation of the item. At present it appears that the Bureau's suggestion will be carried out and that the city tax rate for next year will actually be less than last year, while in the face of the figures as adopted by the common council the figure was to be considerably raised.

Toledo Commission of Publicity and Efficiency.—During October the Commission published in the *City Journal* two financial studies of the city of Toledo. The first contained an explanation of the proposed $12,400,000 bond issues ($11,450,000 of which was carried) showing the amount by which each issue would raise the tax rate. In connection with this study, the bonded debt of Toledo was shown during the last fifteen years, together with the present comparative per capita debt of eighteen cities in Toledo's population range. The second study was on the expenditures of the city for a fifteen-year period. The apparent per capita expenditures were shown to have increased 113 per cent during this time, but the per capita expenditures adjusted to the purchasing power of the dollar were found to average less during the last fifteen years than in 1913.

The Commission is engaged in checking up on several of its former surveys to see what progress has been made by city officials in carrying out the recommendations. The matter of fire insurance for city-owned property is also to be investigated.

The *Toledo Port Survey* of 1928, made by the Griffenhagen firm of Chicago, was published by the Commission during November. In addition to general recommendations for a port plan, the survey contains a great deal of information on the Great Lakes water traffic.

MUNICIPAL ACTIVITIES ABROAD

EDITED BY W. E. MOSHER

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Reorganization of Local Government.—A royal commission on local government was appointed in England in 1926 for the purpose of considering desirable revisions in the organization and conduct of local government units. It has issued two reports. The first dealt with the administration of poor relief boards and taxation problems. It has caused widespread debate and has been rather vigorously criticized in more liberal circles. The second report has just been issued. It deals with

1. Reorganization of areas.
2. Extension of the local area in charge of certain services.
3. Revision of the powers of stimulus and default.
4. The progress which has been made toward the full-time employment of medical officers of health.
5. The distribution of functions between the local authorities.

On the whole these recommendations look toward coördination of the smaller units and extension of the control of the county authority. For instance, if it is found that a rural district is not maintaining proper standards along sanitary lines it is suggested that the county council take over such administration with the agreement of the district council and possibly with the understanding that the costs shall be charged against the account of the district council. This does not apply to all the functions, but only to such as are laid upon the councils of the county or district by statute. A second important recommendation has to do with the appointment of full-time medical officers of health. Such appointments are to be made on the retirement of present part-time officers. A further proposal looks toward the ultimate re-alignment of smaller units within the county on the basis of population and taxable values.

Evidence will be found in the report of the tendency to make the county the unit of administration in the name of better standards and lower costs. Although such recommendations run counter to the traditional loyalty to local autonomy, they are apparently moving in the direction of both efficiency and economy.—*Municipal Journal*, October 26, 1928.

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Toward the Single Tax.—A special committee of the Sheffield City Council has made a report upon the possibility of relieving tenants and manufacturers of some of their tax burdens by means of a rate on the selling value of land. In speaking of the unearned increment, the well-known quotation from Thorold Rogers is cited. This runs: "Every permanent improvement of the soil, every railway and road, every bettering of the general conditions of society raises the land. The landowner sleeps but thrives. He inherits parts of the fruits of industry and appropriates the lion's share of accumulated intelligence." The committee recommends that a large proportion of the rates be paid by the owners of land. It disapproves of the policy of treating site value and building value according to the same system, on the ground that they are entirely different in character. One of the prime purposes of this proposal is that it would impel owners of vacant lots to sell or improve.

The report also includes information from abroad. Among other things it is pointed out that there are in New Zealand 119 boroughs which levy their rates wholly or in part on the value of the site. This tends to reduce the appraisal of workers' houses where the greater part of the value is in the house.

In Durban, South Africa, the rate on land is six pence and on buildings three pence. This results in the reduction of rates on homes. It has led further to extensive subdivisions and the breaking up of large land holdings.

Pittsburgh, Pennsylvania, is also cited as a place where the municipal tax rate on buildings is but half that on land. Under this system a considerable shift of taxes from buildings to land has been brought about to the advantage of home owners.—*Municipal Journal*, October 12, 1928, p. 1587.

⁂

Wider Use of Electricity.—The organization of a special national commission endowed with authority to unify the whole system of generating

and distributing electricity in England on a national basis has given considerable impetus to the rates of increase of the use of electrical current, particularly for domestic purposes. In an editorial in the *Municipal Journal* it is claimed that the progress in the utilization of electricity for all purposes represents a record which is one of the greater triumphs of recent civilization.

Perhaps the most significant tendency is the construction of so-called all-electric houses. Enough have been established to prove that they are both economical and capable of giving the utmost of satisfaction.

Where such houses are being built it has been found feasible to eliminate in the construction chimneys and other features required by a coal-heating plant with a saving that enables the builder to install most of the desirable electrical devices.

One of the measures that has been conducive to more extensive usage is the adoption of simple two-part tariffs. For instance, instead of paying a certain rate per kilowatt hour for lighting and another for other uses, the consumer pays an annual charge which is determined by the assessed value of the house plus a single penny per unit for all current used.

A summary is given of the total cost per year for electrical energy consumed by a family in a small or medium-sized house in a modern subdivision. This would amount to about $90. This includes the following services: lighting, cooking, iron, vacuum cleaner, washing machine, electric fans, and partial water heating.

The city of Birmingham encourages the adoption of electric facilities by renting motors on an annual basis and in fact any other domestic apparatus that costs $20 or more. Rental terms may be arranged so that at the end of a period of time the apparatus comes into the possession of the renter. Their program also provides for the installation of electrical devices in residences, to be paid for through increases for the cost of current.

Serious consideration is being given to the replacement of coal for domestic purposes on a nation-wide basis. It is pointed out that 64,700,000 tons of coal were used for such purposes together with that used in gas and electricity works, whereas if the same consumers depended upon gas, coke and electricity, the total consumption might have been reduced to 12,250,000 tons. This, of course, assumes a thoroughly well-organized system of production and transmission in which gas, coke and electricity would be produced by central stations where the distances from the point of consumption made this desirable.

The whole program looking toward the extension of the "electrical era" is naturally based upon the widespread introduction of inducement rates for current. The English are approaching this problem from the point of view of national housekeeping and are obviously aiming at the universal use of electricity as an instrument of service and comfort and one no longer to be classified as a luxury.—*Municipal Journal*, October 5, 1928, pp. 35 ff.

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Management of Electrical Industry.—The development of the electrical industry in Germany for the period 1918–1928 is a topic of a comprehensive article by Senior Burgomaster Bracht of Essen. This development is noteworthy because of the rapidity with which a nation-wide network has been built up and the rôle that has been played by the public authorities in coöperation with private entrepreneurs. Although a law for the whole Empire was passed in 1919 under Socialist influence looking toward the nationalization of the electrical industry with central control and operation, this was never carried through. There has, nevertheless, been a rapid nation-wide organization in which city, state, and private agencies have been involved. The most interesting aspect of this movement is the organization of mixed administrative agencies in which representatives of the given locality and of private enterprises coöperate. It was reported in 1914 that seventy-five cities in Germany shared in such combinations. For the most part these companies as well as many of a strictly municipal character are special corporations functioning independently of the local government itself.

In terms of kilowatt hours distributed the expansion that has been made by municipal companies is brought out by the following figures. In 1918 1.6 billion kilowatt hours were distributed by city plants, while in 1926 this figure had risen to 3.1 billions. This was 20 per cent of the total amount distributed in the country.

In spite of this increase, during the same period there was a steady decrease in the amount generated by city plants, for in 1918 81 per cent of the total distributed by them was generated in this way, while in 1926 only 56 per cent was so generated. This indicates that the cities have entered into the larger network of the industry in

which production is being carried on in a wholesale way, often at mineheads or in connection with large water resources.

The distribution of the various generating units as between the purely municipal and the mixed forms and those controlled by the state itself is as follows: According to the figures from the statistical bureau there were 630 state and local public plants, 147 under joint public and private control, and 593 private ones, which sold electricity to the public. From the point of view of production the output of the public works amounted to 4.3 billion kilowatt hours, the mixed plants 4.2 billion, and the private 1.5 billion.

Within a five-year period, 1919–1924, there was a steady decrease of the municipal and private supplying agencies, while the mixed and the state works were distinctly on the increase. In this period the public works, carried on under the auspices of the state, had jumped an even 100 per cent.

It is generally assumed that the officials in authoritative positions in the government have no intention of developing a state monopoly, but only the policy that the state shall supplement the other agencies in the exploitation of natural resources for the purpose of producing electricity.

It is to be noted that this intercommunal and interstate system has come about in a very natural and entirely voluntary way. The writer of the article urges that further development along this line is to be hoped. He considers it to be the only procedure that is wholesome and in accordance with a sound economical approach to this problem.—*Zeitschrift für Kommunalwirtschaft*, October 10, 1928, pp. 1762 ff.

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Municipal Aid for Air Traffic.—Public support for the advancement of airplane traffic is quite in the order of the day in Germany. This applies not alone to the cities but to the state and the central government.

The cities have formed two organizations, one for the purpose of developing air transportation on a regional basis and the other for the purpose of standardizing airports, and rental charges for storage and use of them. It is estimated that the various municipalities have invested upwards of 150,000,000 marks in airports and their equipment. In addition they are contributing in the neighborhood of 5,000,000 marks a year to meet the deficit of the private airplane combine.

Cities contribute to the maintenance of what may be called the internal transportation, while the state aids those lines of traffic within the boundaries of Germany that are of particular importance to them, and the Empire gives subsidies to the part of the service that is engaged in international transportation.

In general the income of the German Hansa which has a practical monopoly is about one-sixth of the cost of operation. This is chargeable to the fact that only about 50 per cent of the seating space is occupied on the average, even in the good flying months. But even if all the space were used during this period the income would cover but one-third of the expenditures. From a financial point of view, therefore, the enterprise is far from profitable. There is such widespread faith, however, in the possibilities of air transportation that the continued support of the public agencies seems to be assured.

There can be no doubt that this infant industry is making steady progress. In 1920 there were but 27 airplanes with cabin accommodations. This number increased to 194 in the space of eight years. The number of kilometers flown in a single year jumped from 480,000 in 1920 to nearly 10,000,000 in 1927; and the number of persons from carried about 4,000 in 1920 to 151,000 in the latter year. In the same year freight was carried in the aggregate of 2,326,000 kilograms. This does not take into account mail which amounted to 826,000 kilograms. The cost of flying in Germany is nearly one-half the amount per kilometer of the cost in the United States, while postal matter is carried for one-third the cost charged in the United States.

It is definitely anticipated that the time will come when public subsidies can be withdrawn. Meantime there is widespread prediction that the possibilities of air traffic are so great that public support of this sort is fully warranted.—*Zeitschrift für Kommunalwirtschaft*, October 10, 1928, pp. 1843 ff.

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Municipal Cleansing.—The importance attached to street cleaning, refuse collection and disposal is indicated by the gradual increase in the prestige assigned to the municipal official responsible for what the English call "cleansing." Several cities have now adopted the title of Director of Public Cleansing, thus raising the status of this position in the hierarchy of municipal officials.

The Ministry of Health has recently published in its annual report a comprehensive statement concerning the methods of refuse collection and

the cost of disposal in a number of towns. This has prompted a number of articles in a recent issue of the *Municipal Journal* as to various phases of the whole problem of "cleansing."

Among other things the annual report summarized the costs of 160 local authorities. Comparative data are presented with reference to the annual cost per 1,000 population and also the average cost of disposing of one ton of refuse. The range of costs for the latter was from one pence to twelve shillings four pence per ton. Similar figures for the various types of refuse disposal are also included. Although not conclusive, such data make possible worth-while comparisons and may well lead to a special investigation where wide discrepancies from the average come to light.

A unique method of refuse disposal is recommended by one of the contributors to this symposium. It is the use of trenches that have been excavated by a trenching machine. They are run about five feet deep and fifteen feet wide. Refuse is dumped into the trench to a depth of about four feet and then covered with the soil from the adjacent piles. It is estimated that the cost for disposing of one ton would be one shilling, or about fifteen pounds per one thousand population a year. The writer suggests that according to this system an acre of land would hold the average output of a town of fifty thousand for twelve months. The scheme would require the addition of a small incinerator for the destruction of carcasses and material from infected premises. —*Municipal Journal*, October 26, 1928, p. 1656.

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Public Printing.—The Sheffield Corporation has established a printing and stationery department for the purpose of handling the printing and bookbinding requirements of all departments. The costs of the whole establishment amounted to about $100,000. At the end of the period of three and one-half months there was a net profit of $5,500. Trade union wages are paid and the same general quality of materials and character of work maintained. Several other cities are reported as being interested in a similar enterprise.—*Municipal Journal*, October 19, 1928, p. 1618.

NOTES AND EVENTS

EDITED BY WELLES A. GRAY

Assistant Director, Municipal Administration Service

Cleaning up Chicago Politics.—Crime, graft, and corruption in Chicago politics are an old story since the development of the Crowe-Barrett-Thompson machine in the Windy City. The reign of terror reached its height during the primaries, last April, when the houses of Senator Charles S. Deneen and Judge John A. Swanson were bombed, Octavius C. Granady, the candidate opposed to Morris Eller for ward committeeman, was murdered, and thousands of decent citizens were intimidated and frightened from the polls. It will be recalled that, despite all this butchery, the candidates of decency, opposed to further gang rule, emerged victorious from the electoral shambles. The "better element," however, was convinced that this was not enough to purge Chicago, and that punishment of the guilty by due process of law was necessary to make the clean-up really effective. Readers of the REVIEW will further recall that Frank J. Loesch, president of the Chicago Crime Commission, was appointed special assistant attorney-general to take charge of an investigation of the situation. A fund of $150,000 to carry on this work was raised under the leadership of the Chicago Association of Commerce, inasmuch as the board of Cook County commissioners failed to make the necessary appropriation, and five special grand juries have been empanelled. These juries were charged with investigating, mainly, alleged violations of the election laws, and crimes committed during the elections of November, 1926, June, 1927, and April, 1928, the murder of Granady, and the bombing of the homes of Senator Deneen and Judge Swanson.

Thus far, these juries have examined 525 witnesses and have returned 100 indictments. Among the indictments are the following: three men have been charged with the murder of Granady; twenty-seven indictments charge assault with intent to commit murder; twenty-seven charge kidnapping; one charges malfeasance of police officers; nine charge conspiracy; one, perjury; and three, altering of ballots. While prosecutions are yet to be carried on, we are glad to note that the proceedings have reached this stage successfully.

Some of the findings of the grand juries are of especial interest to students of government and politics. The second concluded that the "election laws are inadequate, inefficient, antiquated, and that these various abuses will continue until drastic amendments to the laws are made." The third stated that "in the minds of the members of the jury there is no question that the police department is rotten to the core." According to Mr. Loesch: "Both the first and second grand juries heard the testimony of officers on duty where kidnappings occurred, that they saw no kidnappings or assaults committed, no guns in the hands of the perpetrators of the crimes, and no crimes committed!"

There is much yet to be done, but such progress is an encouraging sign that Chicago is once again about to depose its underworld rulers.

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New City Manager Charters.[1] — At the election on November 6, the people of five cities expressed themselves at the polls as desiring city manager governments, while in a sixth city, Toledo, Ohio, the plan was rejected by a heavy majority.

The largest city to adopt the plan was Fall River, Massachusetts, where the vote was 16,009 for, to 14,345 against, the new charter. In Fall River, history repeated itself, for, as in Dayton and in Galveston, better government followed close upon the heels of disaster. Some readers may recall that a devastating fire swept through the heart of that city last February, destroying the business center, and causing a loss of about $8,000,000. This fire, coming as it did, after several years of severe financial depression in the textile industry, left the city well-nigh bankrupt. Property losses, due to both the fire and the depression, caused a reduction in the assessed valuation of property from $188,935,750 to $161,682,250, or 14.5 per cent. Tax levies

[1] The information upon which this note is based was furnished by Howard G. Fishack of the Taxpayers' Association of Fall River, J. O. Garber of the Commission of Publicity and Efficiency of Toledo, Professor James W. Martin of the University of Kentucky, and Walter J. Millard of the Proportional Representation League.

were likewise reduced out of consideration to the taxpayers, but even so the rate was increased from $35.60 to $40.80. Along with this unfortunate condition came bad politics in connection with the rehabilitation of the city. Street widening projects and plans for rebuilding the destroyed area were made political footballs, and very little constructive work was being accomplished by the city government. The result of this situation was agitation for a new government which culminated in the campaign for a city manager charter.

The press opposed the movement from the start, and it, together with the political machines, carried on a campaign of misrepresentation. It was charged, for example, that Waltham, the only city in the commonwealth that had tried the plan, had found it a failure. Although these statements were contradicted by the proponents of the new charter, and by Mayor Henry F. Beal of Waltham and Clarence A. Bingham, both former city managers of Waltham, they were constantly reiterated by the opposition. Likewise the opponents spread among the firemen, policemen, city laborers, and even school-teachers, the old story that the new manager would cut salaries and deprive city employees of civil service rights —despite the fact that the state law providing for city manager government specifically prohibits any action contrary to existing civil service rules and regulations.

The plan had the support of all the civic bodies of the city, with the exception of the local chamber of commerce, which refused to join the movement upon the grounds that the question was "political." In the campaign a leading part was played by the Taxpayers' Association of Fall River, and its director, Howard G. Fishack, was one of the main speakers. It is interesting to note that the total campaign expenses amounted to less than $1,000. The new plan will go into effect January 1, 1929, and the necessary primary and regular elections for new officials will be held in November and December, respectively.

Three cities in Kentucky—Lexington, Covington, and Owensboro—also adopted the city manager plan November 6. In Lexington it was adopted by a favorable vote of more than two to one, 10,050 votes being cast for the plan, and 4,241 against it. The campaign in Lexington was typical of the average campaign for a city manager government. The press, the Board of Commerce, and the bulk of the progressives favored the plan, while the opposition was led by the old political crowd who had everything to lose, and, perhaps, nothing to gain by the new charter. This crowd was aided by the conservative die-hards to whom any change in any form of government is always undesirable, a group found in every community. The usual campaign tactics were used, and a house to house canvass was made. The political science faculty of the state university took part in the campaign, and provided speakers and newspaper articles. The new plan will take effect in Lexington, January 1, 1932. In Covington, just across the river from Cincinnati, the experience of the latter city evidently had considerable influence, for the plan was adopted there by a vote of more than three to one. In Owensboro it won by a slender majority.

In Portsmouth, Ohio, the plan likewise won by a slim margin, for the unofficial count gives it a plurality of eight votes. At the time of going to press, therefore, the final result is uncertain, for a movement for a recount is already under way.

Perhaps the hottest, and certainly one of the most interesting of these six campaigns, took place in Toledo, Ohio, the only city of the six where a charter providing for P. R. was up for adoption, and the only one to reject the city manager plan.

The Toledo election was complicated by the fact that there were two city manager charters up for adoption or rejection. One, sponsored by ten of the fifteen members of the charter commission, included provisions for a council to be elected by P. R., under a fixed quota system. This was defeated by a vote of 50,483 against to 35,104 in favor. The other charter was proposed by a minority of five members of the charter commission, and differed materially from the first only in that the council was to be composed of eleven members, elected in the usual way, ten by wards and one at large. It was voted down by an even heavier plurality, 57,110 against to 26,717 in favor.

There are three main reasons for the defeat of the city manager plan in Toledo. In the first place, many voters were confused by the minority charter, although the "organization vote" was against both. P. R. seemed to be the chief issue of the campaign, its friends asserting that it would free the council from machine domination, and its enemies declaring that it was "un-American." Second, an intensive campaign was waged against the P. R. charter by a minority member of the commission, Federal Judge John M. Killits, who made only meager efforts in be-

half of the minority charter. Third, there was no wave of civic feeling against the present government of Toledo. The feeling of a great many voters seemed to be that things were going along in good fashion at the present time, and therefore they should let well enough alone.

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Convention of American Municipal Association.—The American Municipal Association held its fifth annual meeting at Richmond, Virginia, November 12, 13, and 14. The leading features of the first day's program included round tables on editorial policies of league magazines and on selling advertising space. At the dinner that evening an address on "Planning and Building for the Motor Age" was given by Louis Brownlow, municipal consultant to the City Housing Corporation, New York City. This was followed by a round table on a mutual advertising agreement.

Russell Forbes, secretary of the National Municipal League, addressed the meeting at a luncheon, November 13, on "The Work of the National Municipal League, the Governmental Research Association, and the Municipal Administration Service," and that evening an address on "The Objectives of City Government" was delivered by R. W. Rigsby, president, the International City Managers' Association. On November 14 round tables were conducted on schools for municipal officials and on the functions of a state league of municipalities.

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Berkeley Adopts Health Examinations for City Employees.—Since July 5 the salaried officers and employees of Berkeley, California, whose salaries are fixed upon a monthly basis, have had their sick leave conditioned upon annual health examinations. The examinations are made at the employees' expense, by physicians of their own selection. Following each examination a report, giving the general condition of the employee's health and making recommendations for such corrective or preventive measures as may be necessary, must be filed with the city health officer. The ordinance which established these examinations provides for a sick leave schedule as follows:

Ten days at full pay for those in the employ of the city for more than six months and less than one year.
Thirty days for those employed more than one year and less than five.
Forty-five days for those employed more than five years and less than ten.
Sixty days for those employed more than ten years and less than fifteen.
Ninety days for those employed more than fifteen years.

Vacation schedules are also established for those employed more than six months by the city, of one day for every month of service. The total vacation, however, must not exceed twelve working days.

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Fund for the Study of Public Administration at Yale.—As a result of a gift of $350,000, Yale University has established the Alfred Cowles Foundation for the Study of Government. This fund will make possible at Yale instruction along the lines of practical public administration, similar to that being advocated for other institutions of learning. President James Rowland Angell said, in commenting on the gift:

> At present the college offers a considerable group of courses in the field of government, dealing with theoretical and descriptive branches of the subject. Though the work now offered is substantially equivalent in scope to that of other liberal arts colleges, need has long been felt for further development of study along lines which offer the student the largest opportunities for usefulness in the political life of his community. The Cowles Foundation now makes this possible. A part of the income will be used to equip the University with a comprehensive collection of materials relating especially to the practical problems of state and municipal governments, and the activities of political parties and the electorate. Another part of the fund will make possible a series of courses to provide a historical background of government, and to utilize these materials under the direction of a distinguished teacher soon to be added to the faculty. Graduate work will be promoted by offering generous fellowships to selected students of Yale and other universities; and efforts will be made to stimulate intensive study of political problems by undergraduates through honors courses open to students of high rank.
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> Though designed primarily as cultural studies, the new courses will provide valuable training of a practical nature for men who plan to enter the public services after graduation; and it is hoped that they will interest an increasing number of students in these lines of life work.

The fund is established in memory of Alfred Cowles, one of the former owners of the Chicago *Tribune*, and the money was given by his children.

*

E. M. Bassett to Aid in Formation of New York City Plan Commission.—Corporation Counsel George P. Nicholson has been requested to appoint Edward M. Bassett a special corporation counsel to assist in preparing the statutory

set-up of the proposed city planning commission for New York City, it was announced by Mayor Walker on November 13. The need of a planning commission for New York has long been apparent, and this action by the mayor points to definite steps being taken in the near future. Before the commission can be organized, however, its legal position and its powers must be clearly defined. Furthermore, its relation to such charter officials as the chief engineer of the board of estimate and apportionment, and to the board of estimate itself must be staked out. While much of the necessary legislation can be enacted by the city under its home-rule authority, the legislature at Albany must pass part of it. The result of this situation is that much preparatory legal work must be done, and this is to be placed in charge of Mr. Bassett.

Mr. Bassett, as most readers of the REVIEW already know, has long been recognized as one of the outstanding authorities of the country on the legal side of city planning and zoning. He has enjoyed a long and distinguished career of public service. Among the public offices which he has held are the following: member of the Brooklyn Board of Education, 1899–1901, representative from Brooklyn in the 58th Congress, and member of the New York State Public Service Commission, 1907–1911. He was chairman of the New York City Heights of Buildings Commission, 1913 to 1915, and chairman of the New York City Zoning Commission in 1916 and 1917. In 1922 he was appointed by Secretary Hoover to serve as a member of the advisory committee on zoning, of the Department of Commerce. He has been a member of the legal firm of Bassett, Thompson, and Gilpatric since 1902.

Campaign for Permanent Registration in Michigan.—A campaign for permanent registration of voters in Michigan is now under way, under the leadership of the Michigan League of Women Voters, with the Detroit Citizens' League actively coöperating. This campaign will culminate in a drive upon the legislature when it meets at Lansing, January 1, 1929. At the present time all cities in Michigan over 5,000 population are required to make a new registration every four years, in the presidential year, and to check up on all registrations. The check-up system in use in Detroit is quite effective, but in some of the other cities, particularly in places of less than 5,000 where it is not required, it is very weak; and the polling lists of many cities are said to be encumbered with the names of thousands of people who have either died or moved out of the state. As a result of this situation, the state League of Women Voters, at their last convention, decided upon this campaign for permanent registration and machinery for an accurate check-up at regular intervals, and formed a committee to draft the necessary legislation.

W. P. LOVETT.

Detroit Citizens' League.

Results of New Jersey's "Anti-Hague" Bills.—In the November REVIEW we reported the enactment of a series of laws by the New Jersey Legislature which were known popularly as the "anti-Hague" bills, inasmuch as their purpose was frankly admitted by some of the Republican legislators to be the curbing of Mayor Frank Hague's power in Jersey City. The chief feature of these bills was the grant of power to the superintendents of elections in Hudson and Essex Counties to strike from the voting lists the names of such persons as they deemed improperly registered or otherwise not qualified to vote.

No sooner had the bills become law than the names of 28,000 voters were stricken from the lists in Hudson County. Quite naturally a general uproar followed. Inasmuch as the greater number of the voters whose names were thus removed seemed to be Democrats, the local Democratic politicians were loud in their denunciations of this "outrageous attempt on the part of the Republicans to steal the election in Hudson County." While the protests were being carried to the courts John Ferguson, superintendent of elections in Hudson County, and a Republican, restored more than 7,000 names to the lists. The legal battle resulted in a court decision that the judges of the Hudson County court of common pleas could, when appealed to, restore to the lists names that they deemed had been wrongfully removed.

Thereupon the four judges of the court of common pleas, together with two additional judges imported for the occasion, announced that they would sit until midnight every night if necessary, in order to hear appeals. By November 6, more than 1,000 names had been restored to the lists.

It had been predicted that the Essex County list of ineligibles would contain about 20,000 names. Interestingly enough, when it did appear, several days after the Hudson County fracas, it contained only about 2,000, and but little trouble resulted.

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THE LEAGUE'S BUSINESS

Portland Prize Award for 1927.—The Portland Prize, awarded annually to a student in Reed College for the best essay in municipal government, has been granted to Wayne Woodmansee for his paper upon "The Longview Bridge Controversy." The amount of the prize is twenty-five dollars. The judges were Dr. W. G. Eliot, Jr., William L. Brewster and C. C. Ludwig.

*

Proceedings of Annual Meeting Now Ready.—The Governmental Research Conference has published in mimeographed form the Proceedings of the Thirty-third Annual Meeting of the National Municipal League held in New York City on November 10 and 11 in coöperation with the Governmental Research Conference and the National Association of Civic Secretaries. The proceedings also include a full report of the separate sessions of the Conference held on November 9. This is the only complete report of the meeting which will be issued. Copies may be secured from the secretary of the Governmental Research Conference, 261 Broadway, New York, at $2.00 each.

*

Research Conference Members Become Members of League.—The Executive Committee of the Governmental Research Conference has voted to take out individual memberships in the League for all conference members in good standing during 1928. This arrangement involves a subscription to the National Municipal Review. According to present plans the arrangement will begin with the March number of the Review.

*

The Municipal Administration Service, operating under the joint auspices of the League and the Governmental Research Conference, has issued two additional numbers in its pamphlet series on public administration. The first, entitled "The Codification of Ordinances," is from the pen of E. D. Greenman, and the other, "The Administration of Gasoline Taxes in the United States," was prepared by Professor Finla G. Crawford. Copies may be secured for 25 cents each.

*

New League Publications.—The revised edition of the Model Charter, representing two years' work on the part of the Committee on New Municipal Program, is now ready for distribution. It makes a sizeable booklet of eighty pages and is being sold for 50 cents per copy. There will also come from the press this month the third number of the League's series of monographs. It is entitled "The President's Power of Removal," and is from the pen of Professor Edward S. Corwin of Princeton University. It is a criticism of the opinion of the Supreme Court in the recent case of *Meyers* v. *United States* which established the absolute power of the president to remove all persons in the executive service of the government. It is a matter which will be of increasing importance in years to come as public administration increases in scope and contact with the daily lives of the people. The price of the monograph, bound in boards, is $1.50.

The fourth edition of "Administrative Consolidation in State Governments" by A. E. Buck will be ready for distribution on January 15. The present edition represents a thorough rewriting and contains the latest developments as well as the valuable material of earlier editions. The price of the sixty-page pamphlet is 35 cents per copy. Reduced prices are allowed on orders in quantity.

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THE LEAGUE'S BUSINESS

Geographic Distribution of League Members.—G. R. Howe, assistant secretary, reports that New York leads among the states in the number of members of the National Municipal League. At this writing they number 368. The following states rank in the order named: Pennsylvania 174; Massachusetts 151; California 126; Ohio 124; and Illinois 112.

Among the foreign nations Japan is in the lead with thirty members. In all twenty-four other nations are represented on our roll. In spite of disturbed domestic conditions in China, twelve members of that nation continue their membership in the League. Canada, which we do not reckon as a foreign nation, supplies fifty-two members on our list.

*

Colonel Waite Leaves New York.—Colonel Henry M. Waite, Dayton's first city manager and former president of the National Municipal League, has moved from New York to Cincinnati to take charge of the building of a new union depot and freight terminal to cost $75,000,000. Seven railroads will share these facilities and construction will be pressed without delay.

Colonel Waite is deeply interested in better government and in the League, and the secretary feels a personal loss in his departure from New York.

*

The Municipal Administration Service which is operating under the joint auspices of the National Municipal League and the Governmental Research Association has in press two additional pamphlets in its series on municipal administration as follows:

"Street Name Signs," by Adolph J. Post, Assistant Engineer, Public Works Department, City of Boston.

"Reporting Municipal Government," by Professor Wylie Kilpatrick of the University of Virginia.

Copies may be secured for twenty-five cents. These are numbers 8 and 9 in the Municipal Administration Service Series.

*

Startling Revelation Regarding National Municipal League.—It will come as a surprise to most members of the National Municipal League that we are in reality a syndicate representing the manufacturers of materials commonly used by municipalities and that our real purpose is to place sales representatives in the various cities, who would be known as city managers, but who would secure for the League a monopoly of orders for city supplies. This amusing charge was a part of the under-cover propaganda against the city manager charter for Charleston, S. C. That it was taken seriously by many voters is one example of the mysterious processes of democracy.

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City Manager Plan

CHARTER AND INFORMATION SERVICE

This is a service to local charter committees or organizations interested in the adoption of the city manager plan of municipal government.

1. CHARTER DRAFTSMAN: An expert charter draftsman and consultant will be recommended by the National Municipal League when local committees are making studies preparatory to charter drafting.

2. CONSULTING SERVICE BY MAIL: Whole proposed charter drafts or disputed sections may be sent to the National Municipal League for opinions by experts on different questions of structure, principle, draftsmanship, constitutionality, etc. A fee is necessary in some cases.

3. A MODEL CITY CHARTER with home-rule provisions recommended for state constitutions prepared by the committee on municipal program of the National Municipal League. This is a new edition, 1927, completely revised and reprinted, capitalizing more than fifteen years experience with city manager government. Price $.50. One copy sent on request and without charge to regularly established charter commissions.

4. SPEAKERS: a. The services of W. J. Millard, field agent of the National Municipal League, are available for public addresses on the city manager plan. In cities which take up the Proportional Representation election feature of the Model Charter, Mr. Millard is especially valuable by reason of his experience in expounding this somewhat technical subject to popular audiences for the American Proportional Representation League. Available at a nominal fee.

b. Other Speakers. The office of the National Municipal League maintains a list of persons in various parts of the country known to be prepared and willing to make addresses on the City Manager plan.

5. PAMPHLET BUDGET: A collection of all obtainable pamphlet material from various sources including the texts of several charters, City Managers' Yearbook, Model Charter, etc., etc.

Price $2.00. Sent on a loan basis to members of the National Municipal League.

6. CAMPAIGN STORIES: A collection of typewritten stories of local campaigns written by the directors of city manager campaigns in some twelve important cities, includes method of organizing the community and description of propaganda used in each instance.

This is available on a loan basis only.

7. THE STORY OF THE CITY MANAGER PLAN: This is a popular pocket-size pamphlet, 32 pages, comprising a complete, compact story of the movement, definition of the plan, its merits, how it started in 1913, the experience of numerous cities with it, a list of city manager cities and dates, selected references for further study, etc.

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THE LEAGUE'S BUSINESS

The Thirty-Fourth Annual Meeting of the National Municipal League will be held in Cincinnati October 16 and 17 under invitation from Mayor Seasongood, City Manager Sherrill and John B. Blandford, director of the Bureau of Municipal Research. The Governmental Research Association and the National Association of Civic Secretaries will meet on October 15 and will join with the League on the two following days.

It is hoped that the program will permit some round table sessions which proved so popular at the New York meeting last November.

*

Standards of Financial Administration.—The February supplement bearing this title from the joint pen of Lent D. Upson and C. E. Rightor has been in heavy demand and the supply of extra copies is almost exhausted. An eminent author of two textbooks on public accounting sends in this gratifying note:

> I know of nothing more complete or accurate on this subject. The authors certainly omitted no essential item and have set forth their reasons in a manner thoroughly logical and convincing. I anticipate that this outline will long be referred to as one of the most complete and concise statements of this important subject to be found.

In this connection we are happy to announce the organization of a joint committee to study standards of measurement of municipal services. Delegates from the City Managers Association, the Governmental Research Association and the League compose the committee.

Professor Charles E. Merriam, Louis Brownlow and R. W. Rigsby have been chosen to represent the City Managers Association. The Governmental Research Association has chosen Lent D. Upson, Henry P. Seidemann, and C. E. Ridley; and the president of the League has selected Charles A. Beard, H. M. Waite and A. E. Buck as its representatives. Mr. Ridley will act as secretary of the committee.

*

Distinguished Service Recognized.—M. N. Baker, associate editor of *Engineering News-Record* and for many years an officer of the League, was the guest of honor at a dinner given recently by about 100 of his associates in the McGraw Hill Co. at the Engineers Club, New York City, in celebration of his fortieth year of continuous editorial service with *Engineering News* and *Engineering News-Record*.

*

Louis Brownlow, until recently city manager of Knoxville, Tenn., and a member of the editorial council of the REVIEW, has been retained by the City Housing Corporation to act as consultant in connection with the new garden village which the company is building in New Jersey. A full account and description of the plans for the new city of Radburn appeared in the March issue.

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THE LEAGUE'S BUSINESS

Model Budget Law in Final Stages.—At a meeting last month of the committee appointed to draft a model municipal budget law the secretary, Mr. C. E. Rightor, was authorized to prepare the final draft for approval by the committee. This has now been completed and awaits final action by the members. It is expected that it will be published as a supplement to the July REVIEW.

The chairman of the committee is Mr. Carl H. Pforzheimer, treasurer of the League. Mr. A. E. Buck and Mr. H. P. Seidemann have assisted the secretary in drafting certain provisions.

*

League's Publications Widely Used by Colleges.—The demand for League publications, including the NATIONAL MUNICIPAL REVIEW, on the part of college classes is increasing, a fact which brightens the outlook for better government in the next twenty-five years.

During the months of January and February the League received orders for material in quantity from the following colleges and universities: Louisiana State University, Washington University, University of California, University of Minnesota, University of South Dakota, Lehigh University, New York University, State Normal School, Princeton University, Western Reserve University, Dartmouth, Oregon State Agricultural College, University of Wyoming, Northwestern University, Alabama College, University of Illinois, De Pauw University, University of Texas, University of Washington, Williamette University, Nebraska Wesleyan University, Stanford University, College of Emporia, Mount Holyoke College, Washington and Lee University, University of Pittsburgh, University of Pennsylvania, University of Southern California, University of Wichita, University of Nebraska, Temple University, Ohio Northern University, Ohio State University, Miami University, Duke University, South West Missouri State Teachers College, West Texas State Teachers College, Nebraska State Normal School and Teachers College, Swarthmore College, Connecticut College, Williams College, Bryn Mawr, Hunter College, University of Cincinnati, and Westhampton College.

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THE LEAGUE'S BUSINESS

A New Secretary for the National Municipal League.—Acting under the power conferred upon it by the council at its meeting of February 3 the executive committee has accepted the resignation of the present secretary to take effect July 1 and has named in his stead Russell Forbes, at present director of the Municipal Administration Service. The writer will continue the editorship of the NATIONAL MUNICIPAL REVIEW. The administration of the League will be in the hands of Mr. Forbes who will also give supervisory attention to the Municipal Administration Service which he has so successfully started on its way.

Since the report of the Survey Committee of 1918, it has been recognized that the League performs two distinct types of work. One relates to the strictly executive duties such as organizing and directing the working committees, planning and conducting the annual convention, carrying on a wide correspondence and in general looking after the educational and propaganda activities. The task of maintaining a voluntary association such as the League, dependent upon dues and contributions, is in itself properly a full time job. On the other hand there is the function of editing the NATIONAL MUNICIPAL REVIEW and the League's Monograph Series. Since the REVIEW became a monthly magazine its demands upon the time of the editor have been very heavy. If it is to expand in influence it is indispensable that more effort be devoted to it.

If the present secretary and editor, who will soon be solely editor, may be permitted a personal word it is his deep feeling of appreciation for the opportunity to act in the combined capacity for a little more than eight years. For him they have been fertile years of growth. They have been happy years illuminated by repeated evidences of the fidelity of the League members to its cause. To such friends of the League, who have so freely contributed their labor and money, must be credited the consistent expansion in budget and work which has taken place. For the opportunity of their friendship the retiring secretary will always be grateful. He has felt for the past two or three years, however, that further growth involved the division of labor above outlined. His continuance as editor will be on a part-time basis but will not involve any severance of his interest in or contact with League matters.

Mr. Forbes, who takes up the executive work, is exceptionally well fitted for it. Following some experience in chamber of commerce work after graduation from college, he completed the course of the Training School for Public Service of the National Institute of Public Administration. He then became associated with the National Association of Purchasing Agents in charge of the field of government purchasing, resigning in 1926 to become director of the Municipal Administration Service. For two years he has been a lecturer in municipal government at New York University and his book on governmental purchasing will appear in the fall.

H. W. DODDS.

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TENTATIVE PROGRAM

ANNUAL MEETING OF NATIONAL MUNICIPAL LEAGUE, GOVERNMENTAL RESEARCH ASSOCIATION, AND NATIONAL ASSOCIATION OF CIVIC SECRETARIES

CINCINNATI, OHIO, OCTOBER 15, 16 AND 17, 1928

October 15—Sessions conducted by Governmental Research Association

10:00 A.M. A Fact Basis for Community Action
Three-Minute Reports from the Bureaus

12:30 P.M. Address of Welcome: The Hon. Murray Seasongood, Mayor of Cincinnati
Address: Colonel C. O. Sherill, City Manager of Cincinnati
Report of Chairman of Governmental Research Association

2:00 P.M. Simultaneous Round Table Sessions
1. Subject: Special Assessments
2. Subject: Financial Statistics of Cities

7:00 P.M. Dinner

October 15—Sessions conducted by National Association of Civic Secretaries
Program to be announced later

October 16—Sessions of National Municipal League jointly with Governmental Research Association and National Association of Civic Secretaries

10:00 A.M. Simultaneous Round Table Sessions.
1. Subject: The Negro and Public Affairs
2. Subject: Measurement Standards in Government

2:00 P.M. General Session: The City's Responsibility in Housing

7:00 P.M. Dinner. Speakers to be announced

October 17—Sessions of National Municipal League jointly with Governmental Research Association and National Association of Civic Secretaries

10:00 A.M. Simultaneous Round Table Sessions
1. Subject: P. R. and Democracy in Elections
2. Subject: Selling the Work of Government to the Public

12:30 P.M. Luncheon. Short business session. Round Table reports
Address by Arthur Collins, English expert in municipal administration and finance

2:00 P.M. Sightseeing

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National Municipal League

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AUDITOR'S REPORT

NATIONAL MUNICIPAL LEAGUE

Balance Sheet as at March 31, 1928

ASSETS

Cash in banks and on hand:		
Treasurer's account		$2,255.02
Secretary's account		272.17
Petty cash and stamps		30.62
		2,557.81
United States Third Liberty Loan 4¼% Bonds		600.00
Interest accrued on United States Third Liberty Loan 4¼% Bonds		25.50
Furniture and fixtures, less depreciation		596.00
		$3,779.31

LIABILITIES

Accounts payable and accrued salary		$3,860.48
Portland Prize Fund		600.00
		$4,460.00
Deficit:		
Balance as at March 31, 1927	$223.00	
Add excess of expenditure over income for the year ended March 31, 1928	458.17	681.17
		$3,779.31

Contingent liabilities—None.

REVENUE ACCOUNT

For the Year Ended March 31, 1928

Revenue—Dues:			
Annual			$6,032.07
Sustaining			3,280.50
Contributing			725.00
			$10,037.57
Contributions		$18,330.00	
Subscriptions to the Review		2,482.19	
Sale of Review and other publications		3,246.73	
Royalities		102.98	
Services		258.26	
Advertising		455.70	
Baldwin Prize		100.00	
Interest on Liberty Bonds—Portland prize		25.50	
Interest on bank balances		60.78	
			$35,099.71
Expenditure:			
Printing Review		$7,908.84	
Salaries—officers	$10,292.00		
Salaries—clerks	6,920.11		
		17,212.11	
Postage, telephone and telegraph		2,072.92	
Printing and stationery		3,512.19	
Traveling		983.06	
Rent		1,995.60	
Auditing		200.00	
Sundry supplies, books, etc.		591.83	
Press clippings		140.85	
Royalties		73.21	
Prizes:			
Baldwin	$100.00		
Portland	25.00		
		125.00	
Expenses of Meetings (net)		220.27	
Bank charges		1.10	
Miscellaneous expenses		72.40	
Refund on sales of Review and periodicals		39.54	
Depreciation of furniture and fixtures		66.21	
Committee on Government of Metropolitan Areas:			
Stenographic Service	$282.00		
Expenses	60.75		
		342.75	
			$35,557.88
Balance, being excess of expenditure over income			$458.17

40 Exchange Place, New York, May 26, 1928.

Peat, Marwick, Mitchell & Co., *Auditors.*

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PUBLISHED MONTHLY BY THE

National Municipal League

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THE LEAGUE'S BUSINESS

New Pamphlets on Municipal Administration.—The Municipal Administration Service, operated jointly by the National Municipal League and the Governmental Research Association, has issued a pamphlet on *The Enforcement of Real Estate Tax Liens*, by Carl H. Chatters, city auditor of Flint, Michigan. This pamphlet is described by Welles A. Gray in an article in this issue.

Another valuable addition to the pamphlet series issued by the Service will be *The Valuation of Urban Land and Buildings: A Working Manual for City Assessors*, which is now in press.

*

Supplement to June Issue Meets with Favor Abroad.—One of our English friends writes that he has read with interest and profit the supplement to the June REVIEW, entitled *Electricity in Great Britain—A Study in Administration*, and expresses the opinion that it provides a better statement of the present situation in Great Britain than any other available publication.

*

Municipal Exhibit to be Convention Feature.—One of the features of the next annual meeting of the League, to be held in Cincinnati on October 16 and 17 in conjunction with the conventions of the Governmental Research Association and the National Association of Civic Secretaries, will be an exhibit illustrating the activities of the city administration. Included in the exhibit will be a relief map of the city to show the development of the city plan.

In compliance with the request of the city manager, Colonel C. O. Sherrill, the City Council has appropriated two thousand dollars to defray the expense of preparing the exhibit. In his letter to the Council requesting the appropriation, the City Manager explained the purposes of the exhibit as follows:

"In the first instance, I am suggesting that the city stage a 'City Hall Week,' from September 24 to October 2, inclusive, to acquaint the taxpayers and public with the manner in which the city government is organized and conducted and the purposes for which its funds are expended.

"Secondly, it is proposed that a part of the exhibits to be set up in the City Hall shall be transferred to Music Hall from October 3 to 14 in the Greater Cincinnati Industrial Exposition for the information of out-of-town visitors and others who cannot visit the City Hall.

"And finally, arrangements will be made to have much of this material available for the inspection of delegates attending the joint convention of the National Municipal League, the Governmental Research Association, and the National Association of Civic Secretaries, who will be guests of Cincinnati from October 15 to 17.

"The proposed 'City Hall Week' will provide an opportunity for taxpayers and school children to visit the City Hall and study the operations of city government at first hand. They can also view the rehabilitation of the building, which will be complete by that time. Departments located outside of the City Hall will also be asked to establish exhibits in the building for the occasion. An exhibit of this kind held in the municipal building will be distinctively a *municipal* one and will receive more attention and interest than is the case when city exhibits are mingled with commercial or industrial exhibits. Furthermore, it will develop a substantial increase in interest and pride in their work on the part of the employees of the city."

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THE LEAGUE'S BUSINESS

Nominating Committee Makes Report.—The nominations to fill vacancies expiring in 1928 in the League's officers and council have been made by the nominating committee, consisting of W. P. Lovett, Detroit, *chairman;* W. J. Millard, Philadelphia; T. Glenn Phillips, Detroit; and Lent D. Upson, Detroit.

The nominations of the committee have already been reported to the membership of the League by mail as follows:

For President—Richard S. Childs, New York.

For Vice Presidents—Glenn Frank, Madison, Wisconsin; Carter Glass, Lynchburg, Virginia; Charles Evans Hughes, New York; W. D. Lighthall, Montreal; Meyer Lissner, Los Angeles; A. Lawrence Lowell, Cambridge; C. E. Merriam, Chicago; W. B. Munro, Cambridge; Frank L. Polk, New York; Miss Belle Sherwin, Washington, D. C.; A. Leo Weil, Pittsburgh.

For Council, terms expiring 1931—M. N. Baker, New York; Henry Bentley, Cincinnati; C. A. Dykstra, Los Angeles; J. W. Esterline, Indianapolis; Mrs. George Gellhorn, St. Louis; Chauncey Hamlin, Buffalo; Joseph A. Miller, Pittsburgh; Lawson Purdy, New York; Howard Strong, Philadelphia; Lent D. Upson, Detroit.

*

Committee Appointed on Teaching of Municipal Government in Colleges and Universities.—The League has appointed a committee on teaching of municipal government in colleges and universities, under the chairmanship of Professor William Anderson of the University of Minnesota. As the first step in its work program, the committee is planning to formulate a statement of the objectives of college and university courses in the field of municipal government. The following have been appointed as the preliminary committee, which may later be increased in number: William Anderson, *chairman;* Charles A. Beard, H. S. Buttenheim, Edwin A. Cottrell, H. W. Dodds, John A. Fairlie, Luther Gulick, A. C. Hanford, O. Garfield Jones, Arthur E. Morgan, W. E. Mosher, W. B. Munro, Thomas H. Reed, C. E. Ridley, and Russell Forbes.

*

Wide Publicity for Model Municipal Budget Law.—The League's report on the Model Municipal Budget Law, which appeared as a supplement to the July REVIEW, has been reviewed in a number of dailies, weeklies and monthly journals, such as the *New York Herald-Tribune, Detroit News, Bond Buyer, The American City,* and *Michigan Municipal Review.* The entire preface to the law has been published by *The Tax Digest, The Municipality* (League of Wisconsin Municipalities), *Illinois Municipal Review, Colorado Municipalities* and the *Virginia Muncipal Review.*

The *New York Herald-Tribune* quoted from the pamphlet and devoted space to the extent of twenty inches of type matter. The *Detroit News* gave the pamphlet thirteen inches of space and in the headlines stated that "if adopted by the legislature (Michigan) it would save millions annually." In a letter from the editor of *The Tax Digest,* Los Angeles, the following comment was given: "This is a remarkable contribution which the League is making to the science of government." *The Tax Digest* commented on the pamphlet as follows: "In evolving this Model Municipal Budget Law the National Municipal League is doing a great service for the country." *Michigan Municipal Review* made the following comment: "Here is available to cities and states the product of the consultation and coöperation of some of the foremost authorities on municipal finance in the country. It is to be hoped that many cities will find it worth while to incorporate it into their own fiscal systems."

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LEAGUE'S BUSINESS

Distribution of League Pamphlets.—During the year ending September 30, 1928, a total of 22,457 copies of League pamphlets were distributed. Many of our publications are used in classrooms. For example, in one month of the past year thirty-two colleges and universities from twenty-two different states placed orders for classroom use. The following table shows the distribution of our pamphlets:

Title	Free	Sold	Total
Administration of the Gasoline Tax in United States	2	20	22
Administrative Consolidation of State Governments	249	730	979
Administrative Reorganization in Illinois	6	17	23
Airports as a Factor in City Planning	170	384	554
Assessment of Real Estate	5	107	112
City Manager Budget	1	4	5
City Planning and Zoning Budget	0	6	6
Constitutionality of Proportional Representation	1	38	39
Correct Public Policy towards Street Railway Problem	2	23	25
County, The	0	22	22
County Manager Plan	687	696	1,383
Electric Light and Power as Public Utility	4	25	29
Electricity in Great Britain	368	18	386
Employment Management in Municipal Civil Service	2	29	31
Fitz-Elwyne's Assize of Buildings	302	0	302
German Cities since the Revolution of 1918	3	17	20
Land Subdivision and the City Plan	1	45	46
Law of the City Plan	2	57	59
Loose-Leaf Digest of City Manager Charters	1	36	37
Merit System in Government	0	47	47
Minor Highway Privileges as a Source of Revenue	2	21	23
Model Bond Law	459	121	580
Model City Charter	174	823	997
Model Municipal Budget Law	1,490	331	1,821
Model Registration System	20	170	190
Model State Constitution	84	907	991
Modern City Planning	6	108	114
Municipal Salaries under Changing Price Level	2	29	31
National Municipal League Series	4	105	109
National Municipal Review	2,494	663	3,157
New Charter Proposals for Norwood, Mass.	7	10	17
Political Integration of Metropolitan Areas	0	4	4
President's Removal Power under the Constitution	28	83	111
Primer Chart of Typical City Governments	26	29	55
Reprints of Review articles	703	36	739
Service at Cost for Street Railways	2	17	19
Short Ballot	381	88	469
Special Assessments for Public Improvement	5	92	97
Standards of Financial Administration	220	124	344
State Parks	2	21	23
State Welfare Administration and Consolidated Government	3	18	21
Story of City Manager Plan	2,115	6,220	8,335
Zoning	2	81	83
Totals	10,035	12,422	22,457

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THE LEAGUE'S BUSINESS

The League's New Officers.—The annual business meeting of the National Municipal League was held in Cincinnati at noon on October 17, at the conclusion of our thirty-fourth annual meeting. The President made a brief report on the past work and future program of the League. At the conclusion of this address by Richard S. Childs, president, Walter J. Millard of the Proportional Representation League read the report of the nominating committee, which had been prepared by William P. Lovett of Detroit as chairman, Lent D. Upson of Detroit, and Mr. Millard.

Richard S. Childs was reëlected as president. All members of the League will be glad to know that the organization will continue to have the benefit of his helpful direction during the ensuing year. The following were reëlected as vice-presidents of the League for 1929: Glenn Frank, Carter Glass, Charles Evans Hughes, W. D. Lighthall, Meyer Lissner, A. Lawrence Lowell, C. E. Merriam, W. B. Munro, Frank L. Polk, Miss Belle Sherwin, and A. Leo Weil. The following were elected as members of the council for a three-year term expiring in 1931: M. N. Baker, Henry Bentley, C. A. Dykstra, J. W. Esterline, Chauncey J. Hamlin, Samuel C. May, Joseph T. Miller, Lawson Purdy, Howard Strong, and Lent D. Upson. Of the council members elected, Messrs. Bentley, Esterline, May, and Miller are new selections. The others were reëlected upon the expiration of their terms of office this year.

*

The Thirty-fourth Annual Meeting.—Elsewhere in this issue we print a summary of the thirty-fourth annual meeting, by Lent D. Upson, director of the Detroit Bureau of Governmental Research. In this article Dr. Upson gives his impressions of the convention and the convention program as a whole. We are also printing two of the main speeches of the convention in this issue.

As in former years, the Governmental Research Association and the National Association of Civic Secretaries joined with the League in holding joint meetings. These two organizations held separate meetings on October 15 which took the form of round tables at forenoon and afternoon sessions.

On October 16 and 17, joint meetings, sponsored by all three organizations, were conducted. The attendance at all sessions was very good and the interest throughout the convention was marked and well sustained.

The local arrangements for the convention were made by a committee headed by John B. Blandford, Jr., director of the Cincinnati Bureau of Municipal Research. Mr. Blandford and his associates spared no effort in making the meeting a success and in providing for the comfort of the delegates. The offices of City Manager Sherrill and Mayor Seasongood were also continuously at our disposal. These officials and their assistants coöperated to the fullest. Our thanks are also extended to the Women's City Club of Cincinnati, who held a special tea for the ladies on the afternoon of October 16. About 150 delegates registered for the convention. The attendance at the sessions was larger than this number, for many failed to register. It seemed to be the consensus of opinion that the thirty-fourth annual meeting was one of the most successful ever held by the National Municipal League.

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Administrative Consolidation in State Governments

By A. E. BUCK

FOURTH EDITION · COMPLETELY REVISED

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THIS edition of Mr. Buck's pamphlet, which was first published in 1919, gives a comprehensive, though concise, view of administrative reorganization in state governments. It contains charts of some of the more notable consolidation plans.

It has been ten years since the first administrative reorganization plan was put into operation by Illinois. During this period fourteen other states have adopted such plans — some far-reaching, as in New York; others incomplete, as in South Dakota. The various plans are carefully described by Mr. Buck, both as to their strong and their weak points. Many of the plans have now been in operation long enough to indicate results.

The pamphlet contains a selected bibliography of reports, books and articles bearing on state reorganization, which should be especially helpful to college students.

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